

**THE DEVELOPMENT OF “THE COMPANY” BOARD GAME AS A
LEARNING MEDIA OF BASIC ACCOUNTING TO IMPROVE
STUDENTS’ LEARNING MOTIVATION OF CLASS X AKKL 2
SMK NEGERI 1 YOGYAKARTA**

UNDERGRADUATE THESIS

This undergraduate thesis is submitted in partial fulfillment of the requirement to
obtain the degree of Bachelor of Education in Faculty of Economics
Yogyakarta State University



**By:
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**ACCOUNTING EDUCATION STUDY PROGRAM
ACCOUNTING EDUCATION DEPARTMENT
FACULTY OF ECONOMICS
YOGYAKARTA STATE UNIVERSITY
2018**

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to be defended in the front of Board of Examiners
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VALIDATION

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SMK NEGERI 1 YOGYAKARTA**




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Hereby I declare that this undergraduate thesis is my own original work.
According to my knowledge, there is no work opinion written or published by
others, except as reference or citation by following the prevalent procedure of
scientific writing.

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MOTTO

“So whoever does an atom’s weight of good will see it. And whoever does an atom’s weight of evil will see it.”

(Q.S. Al-Zalzalah: 7-8)

“Sometimes the hardest power to master is the power of yielding.”

(Rick Riordan)

“Sesuatu yang lebih baru bermanfaat kalau dibagikan.”

(Dee Lestari)

“Allah will give me what I need at the right time.”

(Author)

DEDICATION

Alhamdulillah. I say all praise to Allah SWT the Almighty for giving me the opportunity to live and prosper in life. Thanks to His grace, I am able to complete this undergraduate thesis, which I dedicate to:

1. Susilo Ari Handoyo and Ratna Amurwaningsih, my parents who always support and pray for me.
2. Na'il Yumna Firdaus and Hanun Fadhilah 'Ilmi, my sisters who make my life colorfully.
3. Members of the "Menantu Idaman" group, thank you for our extraordinary friendship.
4. My friends in the Excellent Class of Accounting Education 2014, hopefully with the completion of this undergraduate thesis can motivate you to follow soon.

**THE DEVELOPMENT OF “THE COMPANY” BOARD GAME AS A
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ABSTRACT

This research aims to determine: 1) the results of the development stages of “The Company” board game as a learning media of Basic Accounting; 2) the feasibility of “The Company” board game as a learning media of Basic Accounting based on the assessment of material expert, media expert, and accounting learning practitioner; 3) students’ assessment of “The Company” board game as a learning media of Basic Accounting; and 4) the difference in students’ learning motivation of class X AKKL 2 SMK Negeri 1 Yogyakarta before and after the using of “The Company” board game on Basic Accounting subject.

This research is a research and development model of ADDIE (Analysis, Design, Development, Implementation, and Evaluation). Validation of product feasibility was done by material expert (Lecturer of FE UNY), media expert (Lecturer of FE UNY), and learning practitioner (Accounting Teacher of SMK Negeri 1 Yogyakarta). Field trial was conducted on 32 students of class X AKKL 1 and product implementation test was conducted on 32 students of class X AKKL 2 SMK Negeri 1 Yogyakarta. Data collection was done through observation, interview, documentation, and questionnaire. The data obtained were analyzed by qualitative and quantitative descriptive techniques.

The results showed that: 1) the development stages of ADDIE model resulted the final product of “The Company” board game as a learning media of Basic Accounting which is feasible to be used; 2) validation of the feasibility of “The Company” board game obtained score of 3,94 (Feasible) from material expert, 4,54 (Strongly Feasible) from media expert, and 4,82 (Strongly Feasible) from learning practitioner; 3) the results of the students’ assessment on field trial of “The Company” board game received score of 4,34 (Strongly Feasible) and on product implementation test received score of 4,57 (Strongly Feasible); and 4) the using of “The Company” board game on Basic Accounting learning improves learning motivation by 4,85% with t_{count} 15,774 and sig. 0,000, indicating that the increase is significant. It means that the development of “The Company” board game can improve students’ learning motivation. The implication is this learning media can be used to support Basic Accounting learning activities, both in class and independently.

Keywords: Basic Accounting, Board Game, Learning Media, Learning Motivation

**PENGEMBANGAN BOARD GAME “THE COMPANY” SEBAGAI MEDIA
PEMBELAJARAN AKUNTANSI DASAR UNTUK MENINGKATKAN
MOTIVASI BELAJAR SISWA KELAS X AKKL 2
SMK NEGERI 1 YOGYAKARTA**

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ABSTRAK

Penelitian ini bertujuan untuk mengetahui: 1) hasil dari tahap-tahap pengembangan board game “The Company” sebagai media pembelajaran Akuntansi Dasar; 2) kelayakan board game “The Company” sebagai media pembelajaran Akuntansi Dasar berdasarkan penilaian ahli materi, ahli media, dan praktisi pembelajaran akuntansi; 3) penilaian siswa terhadap board game “The Company” sebagai media pembelajaran Akuntansi Dasar; dan 4) perbedaan motivasi belajar siswa kelas X AKKL 2 SMK Negeri 1 Yogyakarta sebelum dan sesudah penggunaan board game “The Company” pada mata pelajaran Akuntansi Dasar.

Penelitian ini merupakan penelitian dan pengembangan model ADDIE (Analysis, Design, Development, Implementation, and Evaluation). Validasi kelayakan produk dilakukan oleh ahli materi (Dosen FE UNY), ahli media (Dosen FE UNY), dan praktisi pembelajaran (Guru Akuntansi SMK Negeri 1 Yogyakarta). Uji coba lapangan dilakukan terhadap 32 siswa kelas X AKKL 1 dan uji implementasi produk dilakukan terhadap 32 siswa kelas X AKKL 2 SMK Negeri 1 Yogyakarta. Pengumpulan data dilaksanakan melalui observasi, wawancara, dokumentasi, dan angket. Data yang diperoleh dianalisis secara deskriptif kualitatif dan kuantitatif.

Hasil penelitian menunjukkan: 1) tahap pengembangan ADDIE menghasilkan produk akhir board game “The Company” sebagai media pembelajaran Akuntansi Dasar yang layak digunakan; 2) penilaian kelayakan board game “The Company” menghasilkan skor dari ahli materi sebesar 3,94 (Layak), dari ahli media sebesar 4,54 (Sangat Layak), dan dari praktisi pembelajaran sebesar 4,82 (Sangat Layak); 3) hasil penilaian siswa pada uji coba lapangan terhadap board game “The Company” memperoleh skor 4,34 (Sangat Layak) dan pada uji implementasi produk memperoleh skor 4,57 (Sangat Layak); dan 4) penggunaan board game “The Company” pada pembelajaran Akuntansi Dasar meningkatkan motivasi belajar siswa sebesar 4,85%, dengan t_{hitung} 15,774 dan sig. 0,000 yang menunjukkan bahwa peningkatan tersebut signifikan. Artinya, pengembangan board game “The Company” dapat meningkatkan motivasi belajar siswa. Implikasinya, media pembelajaran ini dapat digunakan untuk menunjang kegiatan pembelajaran Akuntansi Dasar, baik di kelas maupun secara mandiri.

Kata Kunci: Akuntansi Dasar, Board Game, Media Pembelajaran, Motivasi Belajar

FOREWORD

First of all, I would like to thank Allah SWT the Almighty for all the blesses, mercy, and guidance, this Undergraduate Thesis entitled “The Development of “The Company” Board Game as A Learning Media of Basic Accounting to Improve Students’ Learning Motivation of Class X AKKL 2 SMK Negeri 1 Yogyakarta” can be finished. On this occassion with great humility, I would like to kindly thank all people below who have given me helps and guidance so that this Undergraduate Thesis can be smoothly finished.

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3. RR. Indah Mustikawati, S.E.Akt., M.Si. as Head of Accounting Education Department, Faculty of Economics, Yogyakarta State University;
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9. My parents who have provided support and understanding as long as I do this undergraduate thesis; and
10. All people I can not mention one by one.

I am aware that in the work of this undergraduate thesis, there are still many shortcomings. Therefore, I hope the readers can provide constructive criticism and suggestions for the improvement of this undergraduate thesis proposal. Finally, I hope this undergraduate thesis proposal will be useful for all readers.

Yogyakarta, March 19th, 2018
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CHAPTER I INTRODUCTION

A. Problem Background

Learning is an effort of educators to create conditions that allow students to experience the learning process. To make it useful and successful, teachers should understand and appreciate students' needs, backgrounds, interests, and learning styles (Roberts, Newman, & Schwartzstein, 2012: 274). The understanding of the characteristics of students includes knowledge of what students need to understand the materials well, how to encourage students to increase interest in learning, and an appropriate learning strategy to be applied according students' learning styles so it can improve the learning performance.

Students' learning motivation also influences the effectiveness of learning. Motivation is a key factor to encourage learning, which gives spirit and direction of learning activities and also keeps the persistence of learning. Learning motivation emerge from within and outside (intrinsic and extrinsic). Intrinsic motivation means it comes from within students and extrinsic motivation means it comes from outside the student's self. Teachers face a classical problem in increasing students' learning motivation. For example: when students find the difficult subject, they give up easily and create a mental block. Finally, they have difficulty in progress learning. Under these conditions, motivation is needed to make things run more smoothly during the learning process (Wlodkowski, in Francis, 2012: 152). There are many factors that influence individual students' motivation, such as interest in the

subject materials; perceptions of learning topics; the desire to obtain good results; the level of patience and persistence; and the existence of diverse needs and wants. Therefore, teachers need to consider what factors are most likely to trigger students' learning motivation during the learning process.

.Observations on the students of class X AKKL 2 SMK Negeri 1 Yogyakarta academic year 2017/2018 showed some characteristics that could be an essential point in designing the learning strategies for this class. The implementation of conventional learning seemed less successful to make students pay attention and understand the learning materials. It proved by the lack of students' enthusiasm to notice when the teacher explains the subject materials and answer questions from the teacher individually. Most students in the class tended to be passive to ask questions even though the teacher had given a chance. Moreover, when their teacher gave assignments, they often complain. It indicated that students in this class were less motivated to learn. On the other hand, they tended to be enthusiastic when confronted with competition especially regarding the score. When they have given a proper stimulus, they will try harder to achieve the best results. It means that competition is one of the factors which greatly affect the students' learning motivation of class X AKKL 2. This tendency should be noted by teachers who teach in the class so they can make the learning more passionate and motivate the students. One of the ways is by designing learning strategies that are interesting and fun for students and encouraging their competitive spirit, for example through the using of games as a learning media.

The game is an activity that has goals, rules, feedback systems, and voluntary participation (McGonigal, in Chan, Ting, & Ng, 2011: 294). During childhood and adolescence, a game can be a useful educational tool because it can make learners more active. Francis (2012: 155) stated that “games address the intrinsic motivation factors of challenge, fantasy, and competition”. It is useful in learning because it can reinforce basic concepts through practical application and increase students’ involvement (Shah, 2017: 27). Through the game, students actively acquire, build, forge, and interestingly reconstruct knowledge and enable them to gain optimal experience through its various mechanisms and dynamics. Its implications are supporting the learning process and increasing students’ motivation and involvement in the classroom because the whole of the learning process is experiential.

The teachers can use a variety of games in learning, one of them is the board games. The ability of the board games as a learning media, both inside and outside of the classroom at various levels of education, has been proven by multiple studies. For example, Chiarello & Castellano’s study (2016) demonstrated that the using of board games as learning tools to explain complex and abstract scientific concepts, such as quantum mechanics, relativity, and nanotechnology, can increase students’ interest and understanding of the material. Other researches proved that the using of board game in learning activities can provide a practical and interesting learning experience and become a creative and innovative educational tool (Ogershok

& Cottrell, 2004). It can simulate complex theories and concepts in dynamic, fun, and educational ways (Bridge, 2014), and also improving the learning efficiency and interest (Chang, Wang, & Chiu, 2010). Different types of board games that have been on the market can be utilized by teachers in learning situations to support teaching and learning activities. Teachers can also develop their games specifically for their subjects.

Based on the Curriculum 2013 (Revision 2017) used as a curriculum for the 10th grade (or grade X) SMK Negeri 1 Yogyakarta, one of the subjects that must be taken by students of Accounting and Finance of Institution (*Akuntansi dan Keuangan Lembaga/AKKL*) study program is Basic Accounting. This course consists of 11 (eleven) basic competencies which need 5 hours lessons per week. Basic Accounting subject is a part of the subjects of group C (Interest Subjects), precisely C2 or subjects that become the Basic Skills Program. As a primary skills program, Basic Accounting is a essential subject to be mastered by students because it becomes the basis for the subsequent accounting material. Regarding the complexity, the content in this subject are less complicated than other accounting materials. However, there are some obstacles or difficulties experienced by teachers to deliver it.

Through interviews with a teacher of Basic Accounting subject in SMK Negeri 1 Yogyakarta, Dra. A.W. Widowati, identified some problems in learning Basic Accounting. First, the difficulty in introducing accounting terms because the students are confused to understand the terms used in accounting, especially on terms that are similar to daily terms but in fact have

different meanings. Second, the difficulty in introducing name of accounts in English because it makes students confused. Third, the difficulty in explaining the adjusting journal entries material that have become obstacles for the accounting teacher for many years. Interviews with some students of 11th grade (or grade XI) of Accounting study program who have obtained the adjusting journal entries material indicated that the difficulties in understanding this material are determining which account is affected or used to record the adjustment transactions, the accounts position (debits or credits), and the amount of money to be recorded. These problems arose because they have difficulty to imagine how the impact of the transaction, which often occurred from the lack of understanding of the transaction chronology.

Concerning the condition of the students of class X AKKL 2 SMK Negeri 1 Yogyakarta, the adjusting journal entries material will be more difficult to understand if the students are less motivated to follow the lesson. Adjusting journal entries is a complicated material, so if the students' learning motivation is low, then students will more easily give up to master this material. Responding to the problem, the researcher had an idea to develop "The Company" board game as a learning media of Basic Accounting subject to improve students' learning motivation of class X AKKL 2 SMK Negeri 1 Yogyakarta academic year 2017/2018, especially on the adjusting journal entries material.

"The Company" board game is a simulation-based board game that aims to provide a chronological overview of the emergence of adjusting

journals entries. The selection of “The Company” board game as a learning media for students of class X AKKL 2 SMK Negeri 1 Yogyakarta academic year 2017/2018 based on the consideration that games can provide various benefits when used in learning, as described in the previous paragraph. Through this game, the teacher will be able to explain the adjustment journal entries in a fun way and it is expected to become more easily understood by the students. This game also facilitates the enthusiasm of students of class X AKKL 2 to the competition so they can learn more excited. The selection of “The Company” board game as a learning media also considers the lessons that the researcher did when teaching practices in PLT (*Praktik Lapangan Terbimbing*) activities at SMK Negeri 1 Yogyakarta during September to November 2017. During this period, the researcher has been applied learning strategies using games and simulation to deliver learning materials in class X AKKL 2. As a result, the students seem more enthusiastic in following the lesson and can focus their attention on the material delivered than conventional learning. They became more active to ask to solve the problems they face. That condition is an early indication that the development of “The Company” board game may be an appropriate learning media for students in class X AKKL 2 to improve students’ learning motivation.

B. Problem Identifications

Based on the problem background, the researcher can identify the issues as follows:

1. The students of class X AKKL 2 are less motivated in pursuing the conventional learning so they are not optimal in absorbing the learning materials.
2. The students of class X AKKL 2 tend to be interested in the competition, but they need the right stimulus to get them to compete.
3. There are some constraints on Basic Accounting learning, including the difficulties in introducing the accounting terms, introducing the accounts name in English, and explaining the adjusting journal entries material.
4. The problematic material in Basic Accounting is the adjusting journal entries. The difficulties are determining which accounts are affected, the accounts position (debit or credit), and the nominal to be recorded, and also understanding the chronology of the adjustment transactions.
5. There has been no development of learning media in the form of simulation-based games for Basic Accounting subject at SMK Negeri 1 Yogyakarta.

C. Problem Limitations

Based on the problem identifications, the researcher will focus on the development of learning media in the form of a board game called “The Company” to improve the students’ learning motivation of class X AKKL 2 SMK Negeri Yogyakarta academic year 2017/2018. This developed media is a simulation-based board game intended for Basic Accounting subject, especially for explaining the adjustment journal entries material. The research

of the learning media development will be implemented up to the evaluation of the impact of the learning media usage on students' learning motivation.

D. Problem Formulations

The problem formulations studied in this research are:

1. How is the result of the development stages of "The Company" board game as a learning media of Basic Accounting to improve students' learning motivation of class X AKKL 2 SMK Negeri 1 Yogyakarta academic year 2017/2018?
2. How is the feasibility of "The Company" board game as a learning media of Basic Accounting based on the assessment of material expert, media expert, and accounting learning practitioner?
3. How is the students' assessment of "The Company" board game as a learning media of Basic Accounting?
4. Are there any differences of students' learning motivation of class X AKKL 2 SMK Negeri 1 Yogyakarta academic year 2017/2018 before and after the using of "The Company" board game on Basic Accounting learning?

E. Development Objectives

The purposes of this research and development of "The Company" board game as a learning media of Basic Accounting to improve students' learning motivation of class X AKKL 2 SMK Negeri 1 Yogyakarta is for:

1. Knowing the result of the development stages of "The Company" board game as a learning media of Basic Accounting to improve students'

learning motivation of class X AKKL 2 SMK Negeri 1 Yogyakarta academic year 2017/2018.

2. Knowing the feasibility of “The Company” board game as a learning media of Basic Accounting based on the assessment of material expert, media expert, and accounting learning practitioner.
3. Knowing the students’ assessment of “The Company” board game as a learning media of Basic Accounting.
4. Knowing the differences of students’ learning motivation of class X AKKL 2 SMK Negeri 1 Yogyakarta academic year 2017/2018 before and after the using of “The Company” board game on Basic Accounting learning.

F. Development Benefits

The benefits derived from the research and development of “The Company” board game as a learning media of Basic Accounting to improve students’ learning motivation of class X AKKL 2 SMK Negeri 1 Yogyakarta includes the following theoretical benefits and practical benefits.

1. Theoretical Benefits

The theoretical benefits derived are:

- a. Contributing theories in the form of knowledge about the development of the media to support learning activities; and
- b. This research could be a reference for the next similar study of learning media.

2. Practical Benefits

The practical benefits derived from this research are:

a. For Teacher

The developed media can be used to by the teachers to help delivering the material in the classroom, especially for attracting students' attention to the material, so learning materials can be delivered better. The results of this research can also be an input for the teachers to increase the effectiveness of learning and the students' activeness in the class so it can meet the demands of the Curriculum 2013 which based on student-centred learning.

b. For Educational Institutions

The results of this research provide a contribution in the form of learning media that can be used by the educational institutions, both as a learning tool and as an example of developing the next learning media which is more creative and innovative.

c. For Students

Learning media developed can support the Accounting learning activities to be more exciting and interactive, so students are more enthusiastic to learn and not feel bored. This learning media can also help students understanding the service company's accounting cycle especially about adjusting journal entries in a fun way.

d. For Researcher

Development of learning media can provide an insight and experience in the field of education for the researcher as the provision when the researcher decides to be a teacher. Through the development of this learning media, the researcher can also apply the knowledge gained during the lectures in a tangible form.

G. Development Assumptions

The assumptions used in the development of “The Company” board game as a learning media of Basic Accounting to improve students’ learning motivation of class X AKKL 2 SMK Negeri 1 Yogyakarta are:

1. This learning media is an alternative media that can be used to support teaching in the classroom or used independently by the students.
2. The validator has the same view about the quality criteria or feasibility of the good accounting learning media. Validators in this research are the material expert, media expert, accounting learning practitioner, and students.
3. The teachers need to explain the learning material to students before using this learning media.

H. Product Specifications

The product specifications developed in this study include:

1. Media Developed

The media produced in this research is “The Company” board game as a learning media of Basic Accounting to improve students’

learning motivation of class X AKKL 2 SMK Negeri 1 Yogyakarta academic year 2017/2018. “The Company” is a simulation-based board game drafted to simulate a company’s business activities, in which the player is the business owner who must make accounting records for every business transactions he or she does. This game will provide an overview of the historical occurrence of an adjustment transaction on the company to the students or players. It is intended to be used as a tool in delivering learning in the classroom which in its use requires the intervention in the form of narration and mentoring from the teacher. However, this game can also be used independently by students outside the classroom.

“The Company” board game component consists of a game map, pawns, cards include the *Transaksi Utama* cards, *Penyesuaian* cards, *Perusahaan* cards, *Pertanyaan* cards, and *Bonus* cards, dice, a stack of playing money and proof of bank loans, decks of card, instruction sheet, and answer key sheet. Furthermore, in the game set also provided recording sheets to record the chronological transactions made by players. This game is designed to be played by 2 to 6 people. The winner of the game is the player who has the most ending equity.

2. Contents Presented

The material presented in “The Company” board game as a learning media of Basic Accounting to improve students’ learning motivation of class X AKKL 2 SMK Negeri 1 Yogyakarta is the material

of accounting cycle as a whole, especially related to the simulation of business transactions conducted by the company. On the utilization of this research, the learning media will focus on presenting adjusting journal entries material by describing chronological transactions that cause adjustment transaction at the end of the accounting period. The material presented also contains theoretical questions about adjusting journals entries to deepen students' understanding of the concept of adjusting journal entries. The adjustment transactions discussed include depreciation of fixed assets, allocation of used costs, loss due to uncollectible receivables, and recording of income and expenses that are still payable.

CHAPTER II

LITERATURE REVIEWS

A. Theoretical Review

1. Learning Motivation

a. Definitions of Learning Motivation

The word motivation comes from the Latin ‘*movere*’ which means encouragement or moving. In *Kamus Besar Bahasa Indonesia* (KBBI Daring, 2016) motivation is defined as “*dorongan yang timbul pada diri seseorang secara sadar atau tidak sadar untuk melakukan suatu tindakan dengan tujuan tertentu*”, while the motive means “*alasan (sebab) seseorang melakukan sesuatu*”.

Motivation is closely related with personality and behavior. Motivation can be a characteristic of personality, which appears when a person has a steady and stable interest to engage in broad categories of activities, such as education, sports, or social activities, according to their personal interests (Slavin, 2011: 100). Motivation is the cause of a certain behavior in the human self that gives direction and resilience to the behavior, or it can be interpreted as a process in human self which activates, encourages, gives direction, and keeps the human behavior (Sugihartono, et al, 2012: 20).

Related to learn and learning, according to Uno (2010: 23) motivation and learning are two things that affect each other. Someone will learn because it is supported by an impulse that is in itself to meet the needs. Motivation in learning has a role to foster

passion, feelings of pleasure, and the spirit of learning. Relevant to that opinion, Sardiman (2014: 75) states that students with strong learning motivation will have a lot of energy to do learning activities. Learning motivation becomes the overall psychological driving force within the students that raises learning activities, which ensures the continuity of learning activities, and gives direction of learning activities to achieve a goal (Winkel, 2009: 169).

Based on these various opinions, it can be concluded that the learning motivation is an impulse in the individual that arising consciously or unconsciously, which raises learning activities, provides direction for learning activities, and adds passion, feelings of pleasure, and spirit in order to maintain the continuity of the learning process for achieving the learning objectives, namely mastering the subject material or knowledge he learned.

b. Functions of Learning Motivation

Many experts argue about the function of motivation. Sukmadinata (2009: 62) suggests that motivation has two functions, namely directional function and activating and energizing function. Directional function means that the motivation will provide direction for the individual to achieve the desired goal, while activating and energizing function means that motivation will cause someone to do a certain act or improve performance on something he is doing so that the individual can achieve his goal.

Sardiman (2014: 85) describes 3 (three) functions of motivation, namely:

- 1) The human motivator to act, means that motivation is the driving force of every activity perform by humans.
- 2) Determine the direction of action, that is to achieve the goal. It means that motivation provides clarity of direction and activities that must be done to obtain goals.
- 3) Selection of action, means that the motivation selects what actions should be done that match with the objective achievement and get rid of actions that are not relevant in achieving that goal.

The above mentioned motivational functions are still a general function of motivation. As for the learning, specifically Hanifah & Suhana (2010: 26) mentions that motivation serves to: 1) encourage student learning behavior; 2) affect student achievement; 3) provide direction towards the achievement of learning objectives; and 4) build more meaningful learning system. Motivation can fulfill these functions because motivation contains values as described by Hamalik (2008: 104) as follows:

- 1) Motivation is a determinant of the level of success or failure of student learning activities because if students learn without motivation, it will be difficult to achieve optimal success.

- 2) Basically, for learning motivated, learning needs to be adjusted to the needs, encouragement, interests, and motives that exist in students.
- 3) Creativity and imagination of teachers is necessary to obtain relevant and appropriate ways so that students' motivation can be awakened and nurtured.
- 4) The success and failure of the effort to generate and utilize the motivation in the learning process will have an impact on the effort to foster the discipline of the class. Failure to realize motivation to learn can be a source of class discipline problems.
- 5) Motivation is one of the factors that determines the effectiveness of learning because motivation is an integral part of the principles of learn and learning. It means that the using of the principle of motivation is something which is essential in the learn and learning process.

The existence of learning motivation will encourage students to pursue better performance, achievement, and ability (Aarts & McMahon, in Huang, et al., 2016: 264). If students are unmotivated, this may mean that students have no goal to achieve or they do not see any value in the learning process they are going through. The impact is no satisfaction arises when students follow the learning and cause them cannot deepen their abilities and skills (Ainley, 2006: 392). Therefore, teachers should try to create a learning atmosphere

and conditions in accordance with the needs, encouragement, and interests of students so it can generate learning motivation in students. If students are motivated to learn, when the teacher submits the subject material, it will be easier for the students to absorb it.

c. Types of Motivation

Viewed from the source, motivation can be divided into two types, namely intrinsic motivation and extrinsic motivation. Compiled from Khanifatul (2012: 101), Sardiman (2014: 89-90), and Huang, et al. (2016: 264), both types of motivation are described as follows:

- 1) Intrinsic motivation is all the factors that come from within the individual that gives the impetus to do something. Intrinsic motivation refers to the individual's involvement in activities that he finds pleasurable and satisfying. The existence of intrinsic motivation in learning will have an effective effect because intrinsic motivation is more durable and does not depend on aspects outside of individual self. Students can be motivated to learn because of curiosity, desire to achieve achievement, and the need to master the values contained in learning materials.
- 2) Extrinsic motivation is the external factors of the individual that influence the desire to learn. Extrinsic motivation is related to achieve a desired goal, such as obtaining a reward or avoiding

punishment. The strength of extrinsic motivation is not as much as intrinsic motivation, but extrinsic motivation is required for students to learn. Extrinsic motivation can be given in the form of praise, regulations, gifts, and so on.

In more detail, Biggs and Telfer (in Sugihartono et al., 2012: 78) explain that basically students have 4 (four) types of learning motivation, including:

- 1) Instrumental motivation, which is the student's learning motivation because of the gift or avoid punishment.
- 2) Social motivation, which is the student's learning motivation arising from the assignment.
- 3) Achievement motivation, which is the student's learning motivation to achieve success, for example to get a value or a high ranking.
- 4) Intrinsic motivation, which is student's learning motivation that arises from the student's desire.

Based on the above exposure, it can be concluded that the motivation to learn consists of intrinsic motivation, i.e. the motivation derived from within students, and extrinsic motivation, i.e. the motivation that comes from outside the student self. Intrinsic motivation can be a student's curiosity towards a material or the need of students to master the subject material. The extrinsic motivation

includes instrumental motivation, social motivation, and achievement motivation.

d. Factor Affecting Learning Motivation

According to de Byl & Brand (2011: 574) the individual student motivation is influenced by various factors, such as interest in the subject material, the perception of the topic discussed, the desire to show good achievement, patience and persistence of students, and the diversity of values, needs, and desires. Huizenga, et al. (in Francis, 2012: 153) suggests 7 (seven) factors that can drive intrinsic motivation, covering challenge, curiosity, control, fantasy, competition, cooperation, and recognition. Dimiyati & Mudjiono (2009: 97-100) describes 6 (six) elements that affect the learning motivation, including:

- 1) The ideals or aspirations of the students, i.e. the desire of children since childhood that fosters the will and leads to the ideals in life. The emergence of these ideals is also influenced by the development of mind, morale, willingness, language, values of life, and student personality.
- 2) The ability of students, meaning that the students desire must be balanced with the capability to achieve it. The ability of students to achieve their desires will increase their motivation in carrying out the tasks of learning.

- 3) The condition of students, i.e. the physical and spiritual conditions that affect the learning motivation.
- 4) The student's environmental conditions, including the natural conditions, the environment of residence, the association of peers, and the life of society. A good environment can improve students' learning motivation, otherwise a poor environment may cause students to be less motivated to learn.
- 5) Dynamic elements in learn and learning, such as feelings, attention, desires, memory, and minds of students which are changed due to experience with peers and the environment. These elements also include teachers' skills in utilizing various learning resources in the environment to motivate students in learning, including selection of learning materials, learning media, and learning methods which is appropriate in accordance with the characteristics of students.
- 6) The teacher's effort in teaching students. Teachers have the professional task of longlife learning so that the educational process can continue to develop. This is in line with the community and environment around the school that is also growing and developing.. Therefore, teacher's efforts to educate students take place not only in schools, but also outside of schools through collaboration with offshore education centers,

such as family, religious institutions, or other offshore education centers.

Understanding the related factors that affect students' learning motivation is required by the teacher so that teachers can optimize the performance of learning activities so it can encourage the rise and maintenance of students' learning motivation. Teachers need to always try to present the factors that support the motivation to learn so students feel excited in following the learning and they can obtain the desired results.

e. Indicators of Learning Motivation

There are various indicators that can be used to find out whether students have learning motivation or not, one of them proposed by Hamzah B. Uno (2010). According to Uno (2010: 23), students' learning motivation can be seen from the passion and desire for succeed, the encouragement and the need in learning, the hope and the future aspirations, the awards in learning, the interesting activities in learning, and the conducive study environment which enable students to learn well.

Sardiman (2014: 83-84) also reveals the characteristics of someone who has a high learning motivation, such as:

- 1) Facing the task diligently.
- 2) Facing difficulty with tenacious.
- 3) Showing interest in various problems.
- 4) Preferably working independently.
- 5) Quickly bored on the routine tasks.
- 6) Can defend his opinion.

- 7) He is not easy to let go of things that are believed.
- 8) Pleased to find and solve the problems.

Joomla (2009: 6) explains that student learning motivation can be measured from:

- 1) Students' liveliness in learning, which is a measure of the magnitude of their need for the given material. Learners with strong learning motivation always follow the learning course actively.
- 2) Persistence. Students with high learning motivation should be diligent in learning, especially when they face challenges. Persistence becomes important because learning takes time and success is not always easy to achieve.
- 3) Attention, characterized by a person's curiosity, always concentrates on listening to teacher explanations, and does no other work during the learning process.
- 4) Participation, means that students with high learning motivation will have a strong impetus to engage and participate actively in the learning.
- 5) A person's interest or inclination towards something or the tendency to do something. The presence of high motivation indicates that the individual has an interest in something and feel has talent and potential, so that the individual is trying to achieve his goals with perseverance.

- 6) Attendance, because students with strong learning motivation will always try present in the learning.
- 7) Achievement. Students with strong learning motivation will always try to get high achievement, whereas students whose learning motivation is weak not too want to get high achievement.

Based on the explanation of the learning motivation indicators, it can be concluded that the learning motivation can be known from the students' activity, persistence and tenacity of students in facing the tasks and difficulties in learning, students' attention to learning process, active participation in learning, student interest in the material learned and the desire for mastering the material, the level of student attendance in the learning, and achievements that the students try to achieve.

2. Basic Accounting Learning

a. The Nature of Learn and Learning

Anthony Robbins (in Trianto, 2010: 15) argues that learning is a process of creating a relationship between an already understood knowledge and a new knowledge. The point is the learning process does not depart from the unknown but links the existing knowledge with new knowledge. Trianto (2010: 16-17) defines learning as a change in individual behavior as a result of individual experiences or interactions with the environment, whether intentional or

unintentional, that goes on all the time, resulting in knowledge, understanding, skills, and habits that are fixed in the individual. According to Suyono & Hariyanto (2014: 9), learning is an individual activity that includes the process of acquiring knowledge, improving skills, behavior and attitudes, and strengthening the personality through experience. In this definition, learning is interpreted as giving students opportunities to explore their environment, not just focusing only on teacher-centered teaching processes, so the learning can occur anywhere and anytime, whether in formal, informal, or non-formal conditions. Based on some understanding that has been described, it can be concluded that learning is a process experienced by individuals to acquire knowledge, understand skills, and improve the attitudes and behavior that is fixed through the interaction of individuals with their environment that goes on all the time.

The need to learn leads to learning. Learning is a conscious effort to achieve the learning goals of an educator to teach the learners, or can be interpreted that the learning is a two-way interaction between educators with learners in the form of intense and direct communication to achieve the target set (Trianto, 2010: 17). According to *Undang-Undang Nomor 20 Tahun 2003 tentang Sistem Pendidikan Nasional*, learning is defined as “*proses interaksi peserta didik dengan pendidik dan sumber belajar pada suatu*

lingkungan belajar”, which means that learning is the efforts of educators to help learners gain the knowledge, skills, habits, and the formation of attitudes and beliefs through various learning sources and on the situations or environments designed in such a way so it can produce a learning process. Sugihartono, et al. (2012: 81) conclude that learning is a deliberate effort done by educators to transfer knowledge, create and organize an environmental system with various methods so that students can conduct learning activities effectively and efficiently and obtain the optimal results. Therefore, the conclusion is that learning is an effort of educators to integrate the various resources available in supporting the transfer of knowledge, understanding, skills, and the formation of attitudes, behaviors, and beliefs to enable students to experience an effective and efficient learning process to achieve learning objectives.

b. Definitions of Accounting

Accounting is an information system that aims to convert transaction data into financial information, including identification, recording, interpretation, and communication of an entity’s financial information to its information user (Samryn, 2011: 3). According to Jaenudin (in Syarif, 2017: 3) accounting is:

... a process of identifying, measuring, recording, and reporting economic transactions (financial) of an entity used as information in the framework of economic decision-making by the parties in need.

In general, Reeve, et al. (2009: 9) defines accounting as “an information system that provides reports to stakeholders on economic activity and company conditions”. In particular, accounting in terms of service users can be defined as “a discipline that provides the information necessary to carry out activities efficiently and evaluate the activities of an entity”, whereas when viewed from the side of the process of its activities, accounting is “the process of recording, classifying, summarizing, reporting, and analyzing financial data of an entity” (Jusup, 2011: 5). While Kieso, Weygandt, & Warfield (2011: 5) suggested that:

The essential characteristics of accounting are: (1) the identification, measurement, and communication of financial information about (2) economic entities to (3) interested parties.

Based on various understanding of accounting that has been described, in general, accounting can be interpreted as a process of managing company’s data transaction includes the process of identifying, recording, classifying, summarizing, and reporting financial transactions to produce information in the form of financial statements to be used by users of financial information to make decisions.

From the definition of learning and accounting, it can be concluded that accounting learning is an effort of educators to organize various resources available in order to create an effective and efficient learning process so that students can have knowledge

and skills about how to manage company's financial transactions data to produce company's financial statements.

c. Basic Accounting Learning

The implementation of Curriculum 2013 is intended to accommodate the concept of equal load between SMA/MA and SMK/MAK. In order to achieve this goal, the government prepares the Curriculum Structure of the Secondary Education which consists of the groups of Compulsory Subjects and the groups of Selected Subjects with the total study load of 46 hours per week. Based on the *Surat Keputusan Direktur Jenderal Pendidikan Dasar dan Menengah Nomor 130/D/KEP/KR/2017 tentang Struktur Kurikulum Pendidikan Menengah Kejuruan*, subjects that must be taken for Accounting and Institution Finance study program are listed in the following table.

Table 1. SMK's Curriculum Structure of Accounting and Institution Finance Study Program

<i>MATA PELAJARAN</i>	<i>KELAS</i>					
	X		XI		XII	
	1	2	1	2	1	2
A. Muatan Nasional						
1. <i>Pendidikan Agama dan Budi Pekerti</i>	3	3	3	3	3	3
2. <i>Pendidikan Pancasila dan Kewarganegaraan</i>	2	2	2	2	2	2
3. <i>Bahasa Indonesia</i>	4	4	3	3	3	3
4. <i>Matematika</i>	4	4	4	4	4	4
5. <i>Sejarah Indonesia</i>	3	3	-	-	-	-
6. <i>Bahasa Inggris dan Bahasa Asing Lainnya</i>	3	3	3	3	4	4
B. Muatan Kewilayahan						
1. <i>Seni Budaya</i>	3	3	-	-	-	-
2. <i>Pendidikan Jasmani, Olahraga, dan Kesehatan</i>	2	2	2	2	-	-
Jumlah A dan B	24	24	17	17	16	16
C. Muatan Peminatan Kejuruan						
C1. Dasar Bidang Keahlian						
1. <i>Simulasi dan Komunikasi Digital</i>	3	3	-	-	-	-
2. <i>Ekonomi Bisnis</i>	2	2	-	-	-	-
3. <i>Administrasi Umum</i>	2	2	-	-	-	-
4. <i>IPA</i>	2	2	-	-	-	-
C2. Dasar Program Keahlian						
1. <i>Etika Profesi</i>	2	2	-	-	-	-
2. <i>Aplikasi Pengolah Angka/Spreadsheet</i>	3	3	-	-	-	-
3. <i>Akuntansi Dasar</i>	5	5	-	-	-	-
4. <i>Perbankan Dasar</i>	3	3	-	-	-	-
C3. Kompetensi Keahlian						
1. <i>Praktikum Akuntansi Perusahaan Jasa, Dagang, dan Manufaktur</i>	-	-	6	6	7	7
2. <i>Praktikum Akuntansi Lembaga/Instansi Pemerintah</i>	-	-	4	4	4	4
3. <i>Akuntansi Keuangan</i>	-	-	6	6	6	6
4. <i>Komputer Akuntansi</i>	-	-	5	5	5	5
5. <i>Administrasi Pajak</i>	-	-	3	3	3	3
6. <i>Produk Kreatif dan Kewirausahaan</i>	-	-	5	5	5	5
Jumlah C (C1, C2, dan C3)	22	22	29	29	30	30
Total	46	46	46	46	46	46

Source: Lampiran SK Dirjen Pendidikan Dasar dan Menengah (2017: 235)

Based on the Curriculum Structure that has been defined and described in the table, it appears that Basic Accounting is part of the subjects group C (Interesting) and classified as Basic Skills Program (C2). As the subject that becomes the Basic Skills Program, Basic Accounting is a very important subject because it becomes the basis for the next accounting subjects, so students must understand the materials in the Basic Accounting subject.

d. Structure of Basic Accounting Subject

Basic Accounting subject consists of 11 (eleven) basic materials with basic competencies that must be mastered by students are detailed as follows:

Table 2. Basic Competencies of Basic Accounting Subject

BASIC COMPETENCY (KNOWLEDGE)	BASIC COMPETENCY (SKILL)
3.1. Understanding the definition, purpose, and role of accounting and those who need accounting information	4.1. Grouping the parties who need accounting information according to their roles
3.2. Understanding the types of accounting profession (accounting specialization fields, the importance of professional ethics)	4.2. Grouping accounting professions (accounting specialization fields, the importance of professional ethics)
3.3. Understanding the types and forms of business entities	4.3. Grouping types and forms of business entities
3.4. Understanding the basic assumptions, principles, and concepts of accounting	4.4. Categorizing the basic assumptions, principles, and concepts of accounting
3.5. Understanding the accounting cycle	4.5. Grouping the stages of the accounting cycle
3.6. Applying the basic accounting equations	4.6. Creating the basic accounting equations
3.7. Understand the business transactions of companies, both service, trade, and manufacture companies	4.7. Grouping business transactions of companies, both service, trade, and manufacture companies
3.8. Applying journal, debit and credit concept, normal balance, record systematics, and journal forms	4.8. Recording journal, debit and credit concepts, normal balances, record systematics, and journal forms
3.9. Applying the ledger	4.9. Recording the ledger
3.10. Analyzing adjusting journal entries	4.10. Creating adjusting journal entries
3.11. Analyzing forecasts to construct work sheet as auxiliary in preparing financial statements	4.11. Preparing financial statements

Source: *KI & KD SMK/MAK Kompetensi Keahlian Akuntansi dan Keuangan Lembaga* (2017: 130)

Based on the basic competence (*kompetensi dasar*/KD) of Basic Accounting subjects as stated in the table above, this research will be focused on adjusting journal entries material. Adjusting journal entries is material on KD 3.10. Analyzing adjusting journal

entries and KD 4.10. Creating adjusting journal entries. The selection of adjusting journal entries as the material focus of learning media development is based on the consideration that this material is the difficult material to understand by students because of its complexity.

e. Material of Adjusting Journal Entries

In accrual basic accounting, revenue must be recognized if it has become the company's right during the period and the expenses must be recognized if they have become the company's obligations during the period. If during the period the revenue and expenses have not been recorded entirely, it will cause the data listed in the trial balance at the end of the bookkeeping period has not shown the actual circumstances. Therefore, an adjustment process at the end of the accounting period is required on the data contained in the trial balance to reflect the actual financial condition of the company (Jusup, 2011: 186).

Adjusting journal entries are journals created to correct the general ledger accounts to reflect the true state of the assets, liabilities, equity, revenue, and expenses so the financial statements prepared may reflect the actual condition of the company (Syarif, 2017: 89). Adjusting journal entries are made to adjust the transactions performed first but their achievements are received later, otherwise known as Transitoris or Deferrals, and the transactions

whose performance is given or enjoyed first but the finances are paid later, or also called Anticipation or Accruals. Compiled from Jusup (2011: 187-215) and Syarif (2017: 89-94), adjusting journal entries are usually required to acknowledge the following:

- 1) Accrued revenue or income receivable, i.e. revenue that has been the company's right but not yet recorded. The journal is:

Date		Explanation	Ref	Debit	Credit
2015 Dec	31	Account Receivable Service Revenue (Record accrued revenue)		xxx -	- xxx

- 2) Accrued expense or expense payable, i.e. expenses that have been the company's obligations but not yet recorded. The journal is:

Date		Explanation	Ref	Debit	Credit
2015 Dec	31	Salaries Expense Accrued Expense (Adjustment of salaries payable)		xxx -	- xxx

- 3) Unearned revenue or deferred income, i.e. revenue already received, but not yet done in the current period, or in other words represents income for the next period. If it is first recorded as an asset, then the journal is:

Date		Explanation	Ref	Debit	Credit
2015 Dec	1	Cash Unearned Revenue (Receive rent income)		xxx -	- xxx
	31	Unearned Revenue Rent Income (Adjustment of revenue)		xxx -	- xxx

If it is first recorded as an income, then the journal is:

Date		Explanation	Ref	Debit	Credit
2015 Dec	1	Cash Rent Income (Receive rent income)		xxx -	- xxx
	31	Rent Income Unearned Revenue (Adjustment of revenue)		xxx -	- xxx

- 4) Prepaid expenses, i.e. expenses that have been paid but they are expenses in the next period. If it is first recorded as an asset, then the journal is:

Date		Explanation	Ref	Debit	Credit
2015 Dec	1	Prepaid Rent Cash (Pay building rent for 2 years)		xxx -	- xxx
	31	Rent Expense Prepaid Rent (Adjustment of rent expense)		xxx -	- xxx

If it is first recorded as an expense, then the journal is:

Date		Explanation	Ref	Debit	Credit
2015 Dec	1	Rent Expense Cash (Pay building rent for 2 years)		xxx -	- xxx
	31	Prepaid Rent Rent Expense (Adjustment of rent expense)		xxx -	- xxx

- 5) Loss on receivables or uncollectible receivables, i.e. estimated losses arising from uncollectible accounts. The journal is:

Date		Explanation	Ref	Debit	Credit
2015	31	Bad Debt Expense		xxx	-
Des		Bad Debt Allowance (Adjustment of uncollectible receivables)		-	xxx

There are two approaches to calculate the uncollectible receivables, namely the expense (profit and loss) approach and the asset (balance sheet) approach. In the calculation of the uncollectible receivables by the expense approach, the company calculates the estimated loss of accounts receivable based on a certain percentage of the sales. For example: Anggun Tailor in 2015 estimates 1% loss of accounts receivable from total credit sales of Rp150,000,000.00. Then the loss of accounts receivable for the year 2015 is $1\% \times \text{Rp}150.000.000,00 = \text{Rp } 1.500.000,00$ and the adjusting journal entries made are:

Date		Explanation	Ref	Debit	Credit
2015	31	Bad Debt Expense		1.500.000	-
Dec		Bad Debt Allowance (Adjustment of uncollectible receivables)		-	1.500.000

While in the calculation of the uncollectible receivables with the asset approach, the company calculates the estimated loss of accounts receivable based on the Accounts Receivable balance in the trial balance. For example, the data of the Anggun Tailor's trial balance on December 31st, 2015 is as follows:

Accounts Receivable Rp40.000.000,00

Bad Debt Allowance (C) Rp500.000,00

The estimated losses are set at 4% of the Accounts Receivable balance at the end of the period. So the calculation of the uncollectible receivables for the year 2015 is:

Estimated losses on receivables:

$$4\% \times \text{Rp}40.000.000,00 = \text{Rp}1.600.000,00$$

Credit balance of Bad Debt Allowance = (Rp 500.000,00)

Bad Debt Expense in 2015 = Rp1.100.000,00

The adjusting journal entries made is:

Date		Explanation	Ref	Debit	Credit
2015	31	Bad Debt Expense		1.100.000	-
Dec		Bad Debt Allowance		-	1.100.000
		(Adjustment of uncollectible receivables)			

- 6) Depreciation of fixed assets and intangible assets (depreciation and amortization), i.e. the allocation of fixed asset and intangible assets that must be charged to the current accounting period. The journal for depreciation of fixed assets is:

Date		Explanation	Ref	Debit	Credit
2015	31	Depreciation Expense		xxx	-
Dec		Accumulated Depreciation of Equipment		-	xxx
		(Allocation of fixed asset value)			

The journal for amortization of intangible assets is:

Date		Explanation	Ref	Debit	Credit
2015 Dec	31	Amortization of Brand Rights Brand Rights (Allocation of brand rights value)		xxx -	- xxx

- 7) Supplies expense, i.e. part of the purchase price of supplies used in the current accounting period. The journal is:

Date		Explanation	Ref	Debit	Credit
2015 Dec	31	Supplies Expense Supplies (Adjustment of supplies)		xxx -	- xxx

3. Learning Media

a. Definitions of Learning Media

The word media comes from the Latin “*medium*” which means an intermediary or introduction. Learning media is any physical means which is used as a tool of sending messages to learners in order to stimulate them to learn (Briggs, in Ashar, 2012: 7). In a more detailed definition, learning media means everything that can be used as a channel of message from the sender to the recipient, which can stimulate the mind, feelings, concerns, interests, and wishes of learners in such a way thus the learning process can be held to streamline the achievement of learning objectives (Sukiman, 2012: 29). Asyhar (2012: 8) says that the learning media is everything that can be a messenger or message channel from a source in a planned manner to create a conducive learning environment so the recipients can perform the learning process

effectively and efficiently. Learning media can improve students learning process so it is expected to enhance learning achievement achieved by students (Sudjana & Rivai, 2013: 2).

Based on the explanation, it can be concluded that the learning media is all things that can be used as an intermediary to deliver messages from educators to learners to create a learning environment that allows learners to achieve learning objectives effectively and efficiently. Learning media is basically a tool for teachers to improve the learning process of students because the learning media can increase students' attention on learning, facilitate the students to understand the material, prevent the students feel bored, and improve the activity of students in the learning process.

b. Classifications of Learning Media

Classification of learning media types presented by various experts. One of them is the taxonomy expressed by Leshin, et al. (in Arsyad, 2011: 81-101) which classifies the following learning media:

- 1) Human-based media, such as teachers, instructors, tutors, role-plays, group activities, and field trips. This media is used when teachers want to change attitudes or want to be directly involved to monitor student learning.
- 2) Print-based media, such as books, journals, magazines, and loose sheets. The selection and use of colors, letters, and images on the

media can be used as a way of drawing attention to text-based media.

- 3) Visual-based media. Visual media is used to improve students' knowledge, strengthen memories, foster students' interest, and provide a link between the content of subject materials and the real world.
- 4) Audiovisual-based media, i.e. visual media combined with sound. Merging aspects of visual and audio on this type of media requires additional work to synchronize them, one of them is by writing script and making storyboard.
- 5) Computer-based media. The computer acts as a tool to serve the content of the subject materials, the exercises, or both, or called the CAI (Computer Assisted Instruction), which supports learning but not the main transmitter of learning materials.

Media groupings are also presented by Sanjaya (2012: 172) which classifies learning media from various angles, namely:

- 1) In terms of nature, learning media is divided into 3 (three), covers:
 - a) audio media, or media that can only be heard because it only has an element of sound (audio);
 - b) visual media, or media that can only be seen because it only has a visual element; dan

- c) audio-visual media, or media that can be seen and heard because it has elements of images and sound so it is considered more interesting than other.
- 2) In terms of coverage, learning media is divided into 2 (two), namely:
 - a) Media with wide range of power and simultaneously; and
 - b) Media which the range of power is limited by space and time.
- 3) In terms of usage techniques, learning media is divided into 2 (two), covers:
 - a) projected media, such as films and slides, which usage requires tools such as LCD and projector; and
 - b) not-projected media, such as photos, images, radio, and so forth.

c. Purposes, Roles, and Functions of Learning Media

The purpose of using learning media as outlined by Sanaky (2013: 9) is:

- 1) facilitating the learning process in the classroom;
- 2) streamlining the learning process;
- 3) keeping the relevance of the subject materials to the learning objectives; and
- 4) helping to improve students' concentration on learning process.

The roles of media in the learning process are expressed by Sudjana & Rivai (2013: 6-7), which covering:

- 1) tools to clarify learning materials;
- 2) tools to present problems to encourage students for studying and solving them in the learning process; and
- 3) student learning resources, means that the learning media contains materials that must be studied by students in order to achieve learning objectives.

The media used in learning has several functions. The functions of learning media as described by Levie & Lentz (in Arsyad, 2011: 16-17) include:

- 1) Attention function, means that the media serves to direct the students' attention so students concentrate on the content of the lesson related to the visual meaning which is displayed or accompanying the text of the subject materials.
- 2) Affective function, means that the media serves to improve students' enjoyment in processing learning materials, for example when students learn the text that pictorial.
- 3) Cognitive function, means that in the learning media presented visual symbol or image which facilitate understanding and remembering information or messages contained in the picture.
- 4) Compensatory function, means that media serves to provide context to understand text for helping students who are weak in

reading to organize information in the text so they can remember it again.

The other functions of learning media presented by Sadiman, et al. (2014: 17-18). The functions of learning media are:

- 1) Increasing the clarity of the message presentation so it is not very verbalistic or only in the form of written words or oral words.
- 2) Overcoming the limitations of space, time, and sensory power.
- 3) Overcoming the passive attitude of learners through the using of media appropriately and varied, because the learning media can lead to passion of learning, enabling more tangible interaction between the learners and the environment or reality, and allows self-learning according to the ability and interests of learners.
- 4) Helping teachers address individual differences of students, such as different character, background, and experience. Learning media allows the provision of the same learning stimulus, equalize experience, and bring about similar perceptions.

d. Selection Criteria of Learning Media

Basically, the selection of the learning media is about how the accuracy of the function and role of the media in helping to improve the learning process and student learning outcomes. Therefore, according to Sanjaya (2012: 173), the selection of learning media should consider the suitability of the learning media with learning

objectives, learning materials, interests, needs, and conditions of students, effectiveness and efficiency of media use, and the ability of teachers to use it. Supporting this opinion, Sudjana & Rivai (2013: 4-5) outlines the selection criteria for learning media as follows:

- 1) Accuracy with the purpose of learning, means that the selected learning media must be in accordance with instructional goals of learning.
- 2) Support for the content of learning materials, means that the media should be able to help students understand the material which presented in the learning media.
- 3) Ease of getting media, means that the media can be obtained easily by students and teachers with affordable costs and simple to use.
- 4) The teacher's skills in using it, means that the selection of learning media should consider the ability of teachers to use it so the media can be useful in the learning process.
- 5) The availability of time to use, means that the time allocation allows students to use the media.
- 6) Compatibility with students' thinking level, means that the media selection must be adjusted to the students' ability to understand the media so the meaning contained in it can be understood by the students.

e. Evaluation of Learning Media

According to Asyhar (2012: 81) good learning media has the following criteria:

- 1) Clear and neat in its presentation, including layout or presentation format, sound, writing, or picture illustration.
- 2) Clean and attractive. Clean means no unnecessary disturbance in the text, images, sounds, and video. Media cleanliness will affect the attractiveness of the media because if the media is less clean, it can disrupt the students' concentration and the attractiveness of the media.
- 3) Match with the target, means that the media used is right for the intended target, whether the type of media is intended for large group, medium group, small group, or individual.
- 4) Relevant with the teaching topic, means that the media must be in accordance with the characteristics of the content such as facts, concepts, principles, procedural, or generalization, in accordance with the needs of learning tasks and mental abilities of students so it can streamline the learning.
- 5) In accordance with the objectives of learning, means that the media conforms with the defined instructional goals that generally refer to one or a combination of two or three aspects of cognitive, affective, and psychomotoric.

- 6) Practical, flexible, and resilient, means that the media are easy to obtain or easily made by the teacher, can be used anywhere and anytime by the equipment available in the vicinity, and easy to carry and move.
- 7) Good quality, means that the media technically have good quality. For example, visual development, both images and photography, must meet certain technical requirements, such as the display on the slide should be clear and the information submitted should not be interrupted by the background.
- 8) In accordance with the learning environment. For example, media that is too large will be difficult if used in a class of limited size and it will cause less conducive learning activities.

Based on the evaluation and selection of learning resources guide developed by the Department of Education Prince Edward Island (2008), the assessment of printed learning media is based on:

- 1) Content

Learning media should be relevant with the current condition (up-to-date), the content is accurate and support the applicable curriculum, the scope and depth of the topic according to the needs of students, the difficulty level according to the intended users, and integrate with the 'real world'.

2) Instructional Design

Evaluation of instructional designs of learning media includes inspection of instructional goals and student objectives, learning strategies and learning styles, student engagement and learning activities, communication skills development, group interaction and student creativity, the ability for encouraging students to work independently, organization of materials/ contents, clarity of concepts, integration with the curriculum subjects, selection and using of the vocabulary and terminology, pedagogical innovation, relevant with pre-learning and follow-up activities, the availability of evaluation, and linkages between text and visual.

3) Technical Design

Aspects assessed in the technical design include the availability of supporting materials, the attractiveness and effectiveness of design and visual appearance, the suitability of font size and character type, logical and consistent layout, ease of use, packaging/design suitable for the classroom or library, and the proper and effective use of technical resources.

4) Social Considerations

Social considerations as an evaluation of learning media are considerations of gender roles, sexual orientation, belief system, age, socioeconomic status, political bias, regional bias,

multiculturalism and anti-racism, special needs, motivations, ethical and legal issues, language, violence, and safety compliance standards.

4. “The Company” Board Game

a. Definitions, Types, and Benefits of Board Game

If defined by language, game or in Indonesia is called ‘*permainan*’ is “*sesuatu yg digunakan untuk bermain*” or “*barang atau sesuatu yg dimainkan*” (KBBI Daring, 2016). Game is a contest in which players interact in accordance with established rules to obtain a particular goal (Sadiman, et al, 2014: 76). Based on that understanding, it is known that each game must have 4 (four) major components consisting of players, the environment in which players interact, game rules, and goals to be achieved. The game has various forms, described by Chan, Ting, & Ng (2011: 293) as follows:

- 1) Games can be digital (e.g., videogame or computer game) or non-digital (e.g., board game);
- 2) Games can be of different types or genres (e.g., role-playing games or simulations);
- 3) Games can be played on different platforms (e.g., videogame consoles, computers, mobile devices, paper and pencil);
- 4) Games can take place in different environments (e.g., classrooms or workspaces, computer-based 3D worlds, transmedia); and
- 5) Games can be designed to be played by individuals or multiple players.

As with the types of games mentioned above, one of the game types in the world is board game. If seen from the origin of the word, board game means the game is done using the board. Board game is

the part of tabletop games or games played on the surface of a desk, in which there is rules of play and comes with various game components, such as tokens, game board, and pawns that can be driven on game board (Manikmaya Games, 2014). An example of board games that commonly known is chess, which is a strategy setting game to “eat” the opponent King’s pawn. In its development, many board games use additional components such as cards and dice to increase the excitement of the game, as these components can cause the game become unpredictable and the game not fully utilizing the strategy. According to Scerviano (in Mubarak, 2013: 8), the board game is a game that uses tools or parts of the game that are placed, moved, or driven on a field that has been marked or divided according to established rules. Games can be played purely on the basis of strategy, opportunity, or mixture of both, and usually have goals to achieve.

Based on the above explanation, the board game can be defined as a set of non-digital game components played on the table, which consist of at least a board game and pawns, and aims to generate interaction between players in a certain rule to achieve the set goals. Mubarak (2013: 9) explained that the board game has a variety of types, among others, namely:

- 1) Board games that represent real life and themed. Board game of this type usually have storylines and the game board or ‘board’

is an addition that serves to visualize the scenario or storyline. The examples of this type are Cluedo, Game of Life, and Star Trek.

- 2) Board games that have no storylines and are not themed, for example Chess and Halma. Board game of this type usually rely on pure strategy or pure luck in the game.

Games of any kind, not least board game, have the potential to create an exciting and fun atmosphere, and therefore can be considered as learning media to create an excited learning environment. Board games also have a number of benefits as outlined by Wisana (in Mubarak, 2013: 9-12), namely:

- 1) Rules

Board game is a game with a variety of rules that must be obeyed by the players so the game can run properly. It means that indirectly this game trains the players awareness to abide by the rules and act honestly.

- 2) Social Interaction

The board game should be played by 2 or more people. When it is played, the board game can create cooperation between players to defeat the game itself; directing players to negotiate; role play; bluffing and cheating; or other actions that requiring player to interact with other players. It causes each

player unconsciously also make intense communication with other players during the game.

3) Education

An interesting board game is usually presented in a particular theme that is also interesting, for example Monopoly themed investment and purchasing land or farm management; or take themes and timing settings according to history such as Batavia and Alhambra. Board games give new knowledge to players and even make players interested to know more about the theme. Almost all board games also require players to sharpen the brain such as managing strategies, predicting, preparing tactics, and making decisions.

4) Risk and Simulation

Through the board game, any influence and effect of decision making is simulated quickly. Players can know the impact of decisions they make on a social group (fellow players) during the game. Any betrayal, denial of promise, solidarity, luck, and co-operation in the game, will result in a reciprocal relationship among players. In other words, board game provides simulation exercises that allow players to practice skills in social life.

5) Generation Level

Not everyone can enjoy digital games, especially old people, because they think digital games are too complicated. Conversely, the board game is a kind of conventional game that has been known for a long time and does not require special understanding to be able to play it, so everyone can directly play it. Thus, players can easily invite their parents to play board games, so that family harmony can be grown.

b. Use Board Game as a Learning Media

the using of games in the field of education is expected to increase student involvement and motivation in learning, which in turn will improve student achievement (Haystead, in Shah, 2017). In practice, when using the game as a learning media, the teacher should be able to accurately assess whether the player has achieved the desired learning outcomes, especially for games used in the classroom, because the game as a learning media is very potential to present a real learning experience, which is harder to assessed traditionally (Evans, Jennings, & Andreen, 2011: 17). Malone (in Chan, Ting, & Ng, 2011: 294) argues that there are 4 (four) characteristics of the game that make them considered as learning media, namely the challenge, fantasy, complexity, and control. Shah (2017: 27) also suggests that games can be useful as a complement to traditional accounting learning methods because the game is able to

reinforce basic concepts through practical application, increase student engagement, practice honest problem solving, and drill creative thinking skills.

In particular, board games have been tested as an effective learning tool because several important characteristics, as summarized by Chiarello & Castellano (2016: 2), as follows:

- 1) The playful and immersive nature of board games facilitates attention, concentration and motivation of players;
- 2) In the course of the game the players experience a "suspension of disbelief" that prepares them to accept ideas even far from their everyday experience;
- 3) Board games allow a "learn by doing" approach providing an hands-on and heads-on skill and knowledge development;
- 4) Thanks to competitiveness and will to win players are urged to deeply understand the rules behind the game;
- 5) Downtimes, which are characteristic in board games (for example in the waiting of the opponent's moves), together with the playful and competitive atmosphere promote reflections and discussions among players;
- 6) These downtimes also promote the inclusion of clarifications and explanations in a natural and not disturbing way by teachers or scientific animators during the game course.

According to Mayer & Harris (2009) board game used as a learning medium provides a number of benefits, among others:

- 1) Authentic Experience

Board games are able to present an authentic and elaborate experience for students. The authenticity of the actual experience presented through the game provides an integrated skill for the players, which will be different from the material only delivered through theory. Players also learn to abide by the rules and utilize the skills needed in the context of the game.

Also, activities that are complained in the context of homework will be happily completed in a game.

2) Student Skills

The board game is one of few activities that pass through the generation gap to connect teacher with students. Regardless of the type of game, all games have elements of play together that go beyond format, type, or difficulty level. The board game gives students and teacher a chance to refresh the mind, while games that are deliberately designed for learning according to curriculum standards will provide a combination of original game and the planting of learning materials so it can enable students to achieve learning objectives.

3) Social and Life Skills

Board games, which are played together, demand a higher social interaction. This game can be very effective for creating social experiences through complex mechanisms. When students with different characteristics sit together to play this game, they must find common ground for success. Through board games, students also learn about important social skills such as working for the benefit of the group, taking turns, and discussing decisions. These skills will be a good provision for students, not only in the classroom but also on future work when they need to work with different people.

4) Higher-Order Thinking

Board game provide another way for teachers to strengthen the need for inquiry, strategic analysis, problem solving, and critical thinking.

5) Games Do Matter

Board games can provide an authentic and relevant learning experience because of the complex mechanics and rich themes. The board games also enable the creation of social interactions that force students to have the social and life skills to work together in a game. It causes students to study at the most complex Bloom's Taxonomy level and require the many twenty-first century learning skills needed for success.

Sadiman, et al. (2014: 78-80) also revealed that the using of games in learning has the following advantages:

- 1) The game is fun to do, entertaining, and interesting because of the element of competition in it and the hesitancy because we do not know who will win and lose until the game ends.
- 2) The game allows the active participation of students to learn and every student can be a learning source for others.
- 3) The game can provide immediate feedback so it allows for increased effectiveness of the learning process.
- 4) Skills learned through games are much easier to apply in the real life than skills acquired through conventional learning.

- 5) The game is flexible and can be used for various educational purposes by adjusting the tools, rules, and issues.
- 6) Games are easy to create and reproduce.

As with all other human creations, the using of games as a learning media must have weaknesses. Sadiman (2014: 81) describes the weaknesses of the game as a learning media, that are:

- 1) Because fun, or because not yet understand the rules/technical implementation.
- 2) Simulation of games in social situations tends to over-simplify the social context so children may get the wrong impression.
- 3) Most games involve only a few students when the involvement of all students is essential to make the learning process effective and efficient.

Other than these weaknesses, Chan, Ting & Ng (2011: 291) also say that the effectiveness of the using of games in learning, including board games, is highly dependent on game design, how to use or application of games, and the professional readiness of educators to use them.

c. “The Company” Board Game

“The Company” is a board game that simulates the chronology of company’s financial transactions for students, with the aim of making it easier for them to imagine the business transactions that take place in the company and its impact on company’s finance. This

game uses a simulation mechanism combined with roll and move as the basic mechanism of the game. The purpose of the simulation mechanism is that this game attempts to simulate the actual events, incidents, or situation models, while the roll and move mechanism is a game mechanism in which the player moves according to the number that appear from the dice (Akbar, 2015). In most cases, games with simulation mechanisms are designed in such a way that the game rules can place students in a setting that will generate certain choice, decision, and behavior (Bridge, 2014: 186). This type of games, including collaborative stories and fictional characters or role-plays, often enable the achievement of high levels of communication and complexity (Bochennek, et al., 2007: 945).

The main objective of developing the “The Company” board game is to help students understand the concept and recording of adjusting journal entries through sequences of events in the game that will illustrate the historical or chronological transactions of such adjustment transactions. Through this game, it is expected that the adjusting journal entries material that has been considered the most difficult material in Basic Accounting subject can be learned more easily and more fun, so the students’ motivation to learn it can be improved. The draft of “The Company” board game contains several components of the game, including:

- 1) Game board is the field that becomes the base of the game where the pawns will be moved. The game board is a must-have component in board game type.
- 2) Pawn is the character that becomes the player's representation in this game. Each player is given 1 (one) pawn to be included in the game.
- 3) Cards, which consists of *Transaksi Utama* cards, *Penyesuaian* cards, *Perusahaan* cards, *Pertanyaan* cards, and *Bonus* cards. Each card has a specific function, that is:
 - a) *Transaksi Utama* card is a card contains general transaction in the company and its nominal which must be done by players.
 - b) *Penyesuaian* card is a card contains adjustment transaction of the company which made in connection with the accounts it holds.
 - c) *Perusahaan* card is a card contains company profile which can selected by player to manage throughout the game.
 - d) *Pertanyaan* card is a card contains theoretical question about adjusting journal entries that must be answered by the player to obtain a nominal of prizes listed on the card.
 - e) *Bonus* card is a lucky card that contains certain advantages given to player who have it.

- 4) Dice, which is a tool for determining what steps a player should take on a game board.
- 5) Playing money, i.e. the imitation money designed for game purposes, is used as a means of payment in this game.
- 6) Bank debt proof, i.e. cards given to players who have debt to the bank.
- 7) Deck of cards, a board for storing cards from transactions made by players during the game. Proper card placement on this deck of cards will make it easier for players to check their financial records.
- 8) Instruction sheet, namely a sheet that contains a guide to play this game.
- 9) Answer key sheet, the sheet containing the answer key of the *Pertanyaan* card.
- 10) Recording sheet, consist of general journal and ledger that players use to record every transaction in the game which affects company accounts.

5. Research and Development

a. The Nature of Research and Development

Research and development is a research method used to create a specific product and test the effectiveness of the product (Sugiyono, 2015b: 407). Research and development involves the process of developing and validating the products to be used in education and

learning, for resulting products in the form of materials, media, tools, and/or learning strategies used to support learning in the classroom or laboratory and not to test the theory (Soenarto, in Tegeh, Jampel, & Pudjawan, 2014: xii). According to Mulyatiningsih (2013: 161), research and development is a research that aims to produce a new product through a number of development stages, where in the field of education is to produce educational products in the form of models, media, books, modules, equipments, evaluation tools, learning tools, school policies, curriculum, and so on.

Based on the definition of these experts, it can be concluded that research and development, especially in the field of education, is a research that contains a series of processes or development stages of a new product or improvement of existing products up to the evaluation of the product, in order to produce the products that can be used to support learning.

b. Research and Development of the ADDIE Model

There are various models of research and development that can be used as a reference in the development of a learning media by researchers. One of the most commonly used models is the research and development of the ADDIE model. The research and development of the ADDIE model is a research and development model designed by Dick & Carry, which is used to design learning systems (Mulyatiningsih, 2013: 200). The term ADDIE refers to the

abbreviation of Analysis, Design, Development or Production, Implementation or Delivery, and Evaluation. According to Tegeh, Jampel, & Pudjawan (2014: 41), this research and development model is developed systematically and programmatically, consisting of sequences of systematic activities to solve learning problems related to learning resources in accordance with the needs and characteristics of learning. The ADDIE model provides an opportunity to conduct evaluations of development activities at each stage, thereby reducing the level of error or lack of products in the final stages. Compiled from Endang Mulyatiningsih (2013: 200) and Tegeh, Jampel, & Pudjawan (2014: 42-44), in detail, the steps passed in the research and development of the ADDIE model are as follows:

1) Analysis

Analysis stage is a stage to analyze the need for the development of new learning model/method and analyze the feasibility and requirements of developing new learning model/method. This stage consists of 2 (two) specific steps, namely:

- a) Pre-planning, which is thinking about the product that will be developed, whether in terms of models, methods, media, or teaching materials.
- b) Product identification in accordance with the target of students, learning objectives, content or learning materials, learning environment, and learning strategies.

Some questions that can help researchers in this analysis process for example: whether the new model/method is able to solve the learning problem faced; whether new model/method are supported by facilities to be applied; whether the teacher is able to apply the new learning model/method; what competencies should be mastered by the students after using the product development; how the characteristics of students who will use the product development; in accordance with the competence demanded and the students characteristics, what materials need to be developed.

2) Design

The design stage for the learning model/method is the design of learning activities, which include designing the learning activities by formulating learning objectives, designing learning scenarios and learning tools, managing learning materials, and developing evaluation tools based on learning objectives. The design stage for learning media consists of systematic process starting from designing new concept on paper, designing new product development by writing the design for each learning unit, and designing instruction of design implementation. All the designs done in the design stage will be the basis for the next development process. Questions that may become a reference at this stage include: for whom learning is

designed or questions about the characteristics of students; what skills will be learned or questions related to the competence; how to make the subject materials or skills can be learned well or questions related to the learning strategy; and how to determine the level of mastery of the lessons learned or questions about assessment and evaluation.

3) Development or Production

At the development stage, product conceptual design is realized to be a ready-to-implement product. The main activity at this stage is the translation of design specifications into the physical form of the product in order to obtain prototype product development. For example, if in the design stage the researcher or teacher has designed a concept of using a new model/method, then at the development stage the researcher or teacher prepares or makes learning tools such as Lesson Plan (or RPP), media, and learning materials in accordance with the new model/method.

Activities conducted at this stage include the preparation of product components by finding and collecting the resources/ references needed to develop the material, creating the supporting tables and charts, drawing illustrations, and typing material; the development of product based on product design, for example by arranging layout according to the storyboard that

has been made; and the manufacture of evaluation instruments to measure product performance.

4) Implementation or Delivery

Implementation stage is the stage in which the product of the development result is implemented in the learning in real situation i.e. in the classroom, to know its effect on the quality of learning, such as effectiveness, attractiveness, and efficiency of learning. The effectiveness is related in achieving the expected goals or competencies of the developed product, the attractiveness associated with a fun learning environment, challenging, and motivating the students that created by the application of the developed product, while the efficiency associated with the using of necessary resources such as cost, time, and effort to achieving goals.

In detail, activities conducted at the implementation stage include starting the using of new products on learning or a real environment and reviewing product development objectives, interaction among students, and asking for initial feedback on the evaluation process.

5) Evaluation

The evaluation stage is conducted to assess and provide feedback on product development. Evaluation results are used to measure the achievement of product development goals and

what has been achieved by the target. The evaluation consists of formative evaluation and summative evaluation. Formative evaluation is used to obtain data at each stage, which used for product improvement, whereas summative evaluation is used to determine the effect of product usage on student learning outcomes and the quality of learning widely at the end of the development program. Revisions are made in accordance with the evaluation results or needs that have not been met by the new development product.

Activities performed at the evaluation stage include: reviewing the impact of product usage on learning in a critical way; measuring achievement of product development objectives; measuring what target has been able to achieve; and looking for any information that can make students achieve results well.

B. Relevant Research

1. Research conducted by Nurul Hikmah (2017) entitled “The Development of Accounting Uno Card Game as An Accounting Learning Media in Basic Competence of Adjustment Entries for Students in Class X AK 3 SMK Negeri 7 Yogyakarta Academic Year 2016/2017”

This study discussed about the development of learning media in the form of uno card for Accounting study on basic competence of adjusting journal entries. The results showed that the learning media developed feasible to be used and can improve student achievement. This

media obtained an assessment score of 4,92 (strongly feasible) from material expert, 4,38 (strongly feasible) from media expert, 4,26 (strongly feasible) from learning practitioner or teacher, and average student response scores from small group trials of 4,21 (strongly feasible) and field trials of 4,10 (feasible). the using of media in learning resulted in increased learning outcomes by 57.5% included in the medium category.

The similarity with this research is on the material which become the target of media development, that is the adjusting journal entries material. Other than that, the learning media developed is a print-based game and the development of learning media using research and development of the ADDIE model. The difference is the form of games developed, the subject of trials, and the evaluations. In the research of Hikmah (2017), the game developed as a learning media is the Accounting Uno Card with the test subjects are the students of class X AK 3 SMK Negeri 7 Yogyakarta and the evaluation was conducted to assess the feasibility of learning media and to know the influence of the learning media usage on student achievement. Whereas, in this research, the developed learning media is “The Company” board game with the trial subjects are the students of class X AKKL SMK Negeri 1 Yogyakarta and evaluation was done to assess the feasibility of media and to know the impact of the learning media usage on students’ learning motivation.

2. Research conducted by Ella Coraima Dewi (2016) entitled *“Pengembangan Komik Akuntansi sebagai Media Pembelajaran Akuntansi pada Materi Jurnal Penyesuaian untuk Siswa Kelas XI IPS SMA Negeri 1 Imogiri Tahun Ajaran 2015/2016”*

This research aimed to develop Accounting learning media in the form of Comic Accounting and know the feasibility of the developed media. The results of this study indicated that the developed Accounting Comics considered feasible to be used as a learning media, with the score of the media expert of 4,04 or strongly feasible, the score of the the material expert of 4,89 or strongly feasible, the score of the teacher of 4,95 or strongly feasible, and the assessment of the students during the test field trials resulted in an average score of 4,26 or strongly feasible.

The similarity with this research is on the material presented, that is the adjusting journal entries. The difference is the form of developed media, media development model, test subjects, and the evaluations. In the research of Dewi (2016), learning media developed in the form of comics with research and development of 4D model, the trial subjects are the students of class XI IPS SMA Negeri 1 Imogiri, and evaluation was only done to assess the feasibility of developed media. While this research used research and development of ADDIE model to develop learning media in the form of game, the trial subjects are the students class X AKKL SMK Negeri 1 Yogyakarta, and the evaluation was done to assess the media feasibility and measure the differences in students’

learning motivation before and after the using of the developed learning media.

3. Research conducted by Fenny Ane Yanete (2016) entitled “Developing the Accounting Pocket Book as a Learning Media to Improve the Grade X Accounting Students’ Motivation of SMK Muhammadiyah 1 Yogyakarta in the Academic Year of 2015/ 2016”

This research developed instructional media in the form of Accounting Pocket Book for adjustment journal entries material of service company. The result of the research showed that Accounting Pocket Book developed is feasible to be used and could improve students’ learning motivation. The media feasibility assessment from the material expert obtained a score of 4,65 which was included in the Strongly Feasible category, from the media expert scored 4,57 or Strongly Feasible, from the accounting teacher obtained a score of 3,95 in the Feasible category, and from the students of final trial scored 3,81 or Feasible. Increased students’ learning motivation after use of Accounting Pocket Book was 9,24% with t test results obtained t_{count} of -19,650 with sig. 0,000 indicated a significant change in students’ learning motivation.

The similarity with this research are on the material presented, the development model used, and testing the impact of its use on students’ learning motivation. The differences are in the form of developed learning media and trial subjects. In research by Yanete (2016), the media developed is Accounting Pocket Book and the trial subjects are the

students of X Accounting SMK Muhammadiyah 1 Yogyakarta. While this research was conducted to develop learning media in the form of game with the trial subjects are the students of class X AKKL SMK Negeri 1 Yogyakarta.

4. Research conducted by Fabio Chiarello and Maria Gabriella Castellano (2016) entitled “Board Games and Board Game Design as Learning Tools for Complex Scientific Concepts: Some Experiences”

In this study, researchers developed three board games intended as a tool to explain complex and abstract scientific concepts to the students. The game developed is “Quantum Race” which is used to introduce some elements of quantum mechanics, “Lab on a Chip” which aimed to explain nano-biotechnology and human immune matter, and “Time Race” which designed to explain relativistic concepts such as time dilation. The game design process took place empirically, through trials, failures, and repairements to balance the functionality and attractiveness of the game with educational needs. Game testing has been done in various contests, especially in high schools, science festivals, and game festivals. The test results showed that the game developed fascinates and motivates players to understand the issues, focuses the players’ interests on the explanations given by the instructor/teacher, gives examples, analogy, and metaphors that proved to support students’ understanding, and can encourage players to gain a deeper understanding of the essential aspect.

The similarity with this research is equally developing board games as a learning tool or learning media to explain a complex and difficult material. The differences are in the developed games, presented material, and research subjects. Chiarello & Castellano (2016) developed three different games for different materials, namely quantum mechanics, nano-biotechnology and human immune, and relativistic concept with research subjects of 1000 participants, especially high school students. However, this research only developed a game for adjusting journal entries material with research subjects focused on students of class X AKKL SMK Negeri 1 Yogyakarta.

5. Research conducted by Kavita A. Shah (2017) entitled “Game-Based Accounting Learning: The Impact of Games in Learning Introductory Accounting”

This research examined the effect of game usage in introductory accounting learning. Researcher used three different types of games to apply in a controlled class. The result showed that games used in introductory accounting learning can motivate students and retain their enthusiasm and interest in introductory accounting courses. However, the accounting course instructors had a less positive view of the using of games in accounting teaching and preferred the traditional teaching to explain the accounting concept.

The similarity with this research is equally examining the influence of the using of games as an accounting learning media. The difference is

Shah's research (2017) did not develop learning media, but instead implemented the existing games into the introductory accounting course to determine its effect on learning. Furthermore, this study used qualitative methods with subjects of 18 students who took the course and 6 instructors of accounting courses. Whereas, this research first developed the game that will be applied in the learning before testing the impact of its use on students' learning motivation and subjects of this research are students of class X AKKL SMK Negeri 1 Yogyakarta.

C. Thinking Framework

The students in class X AKKL 2 SMK Negeri 1 Yogyakarta academic year 2017/2018 have unique characteristics. One of their characteristics is that they were very interested and excited when faced with competition or rivalry. On the other hand, they were easily bored if the classroom learning was done conventionally and often complains when teacher gave an assignment. When compared with the students in the class X AKKL 1 through direct observation and interview with the Basic Accounting teacher in SMK Negeri 1 Yogyakarta, the students' learning motivation of class X AKKL 2 tends to be lower than the students' learning motivation of class X AKKL 1. It made the learning atmosphere in the classroom feel less excited. However, they were very enthusiastic when learning was done in the form of games or using game as a learning media.

Based on previous studies, the using of games as a learning media has been proved can increase the attractiveness of learning so students are more

interested to pay attention and make students more motivated to learn. Various types of games can be used as a learning media, not least the board game. Board game is a kind of non-digital games that can be played by students as a tool for supporting learning. One of the benefits of board game in learning is its ability to simulate abstract concepts to be clearer so that more easily understood by students. This is the consideration of the selection of board game as a learning media to explain the concept and application of adjusting journal entries.

Adjusting journal entries is one of the material in Basic Accounting subject that are considered most complicated by the teacher. In fact, this material must be mastered by students of Accounting and Institution Finance (*Akuntansi dan Keuangan Lembaga/AKKL*) study program of SMK, not exception students in class X AKKL 2 SMK Negeri 1 Yogyakarta academic year 2017/2018. However, many students have difficulty understanding this material. Therefore, the researcher developed “The Company” board game as a learning media of Basic Accounting to improve students’ learning motivation of class X AKKL 2 SMK Negeri 1 Yogyakarta academic year 2017/2018, especially for adjusting journal entries material. “The Company” board game is a simulation-based board game that aims to provide an overview of the chronological transactions of adjusting journal entries for students. The development of this learning media is using research and development of ADDIE model which consists of 5 (five) main steps. First, the analysis stage done to identify the needs of developing learning media.

Second, the design stage performed to determine the design of the developed media and the media evaluation tool. Third, the development stage done to create and develop the media based on the assessment of the experts and accounting learning practitioner. Fourth, the implementation stage carried out to apply the development media in learning situations. Last, the evaluation stage conducted to determine the feasibility and the impact of the developed learning media usage. The assessment of the learning media feasibility conducted by media expert, material expert, accounting learning practitioner, and students. This learning media also tested for the impact of its use on students' learning motivation of class X AKKL 2 who become the main target of media development.

D. Research Paradigm

The research paradigm of development “The Company” board game as a learning media of Basic Accounting to improve students' learning motivation of class X AKKL 2 SMK Negeri 1 Yogyakarta on adjusting journal entries material is illustrated in the following chart:

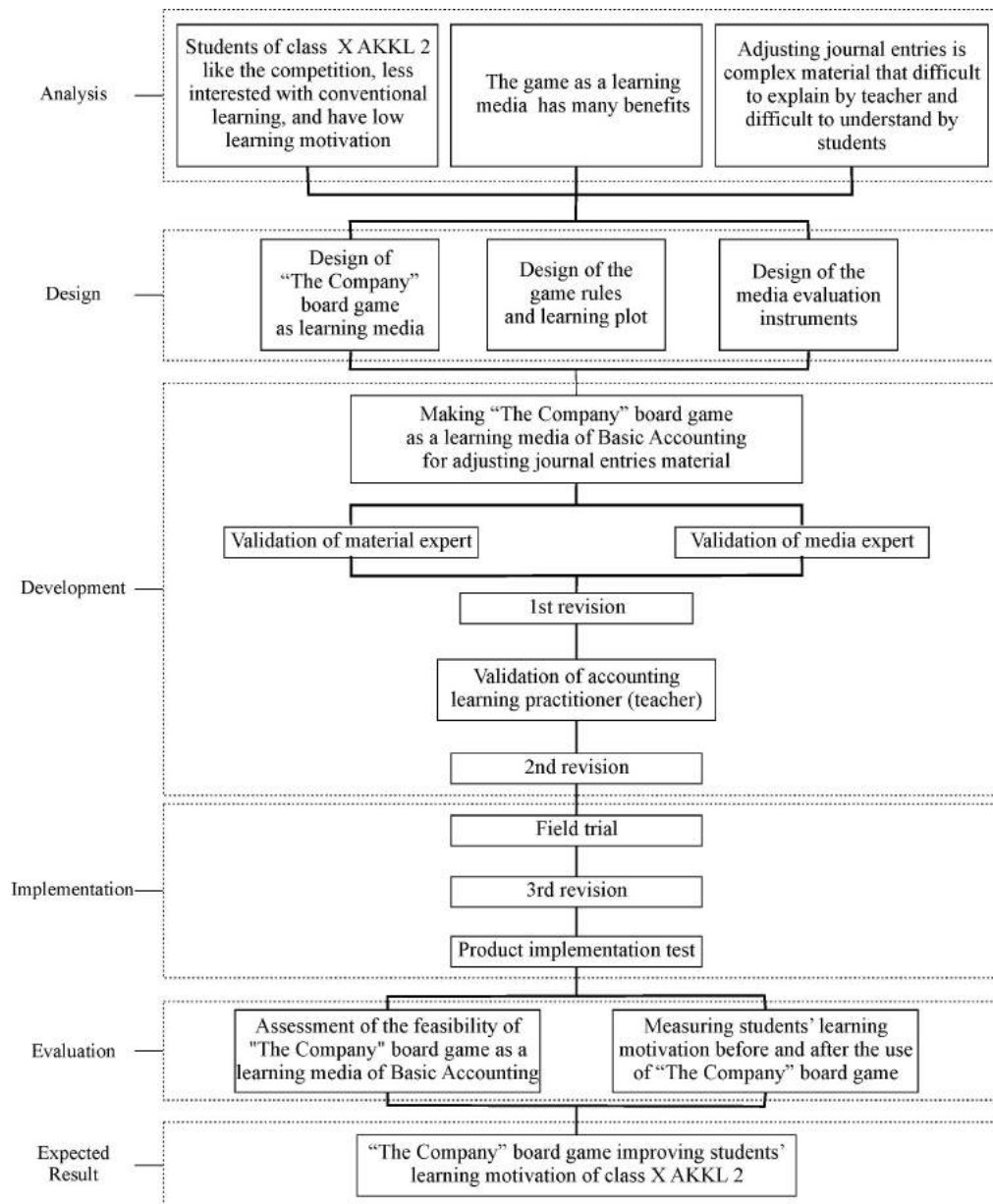


Figure 1. Research Paradigm

E. Research Questions

Based on the background and theoretical foundations that have been described, research questions proposed and expected to obtain answers through this research is:

1. How is the results of development of "The Company" board game as a learning media of Basic Accounting to improve students' learning

motivation of class X AKKL 2 SMK Negeri 1 Yogyakarta in accordance with the used development model?

2. How is the feasibility of “The Company” board game as a learning media of Basic Accounting based on the material expert’s assessment?
3. How is the feasibility of “The Company” board game as a learning media of Basic Accounting based on the media expert’s assessment?
4. How is the feasibility of “The Company” board game as a learning media of Basic Accounting based on the accounting learning practitioner’s assessment?
5. How is the feasibility of “The Company” board game as a learning media of Basic Accounting based on the students’ assessment?
6. Are there any differences of students’ learning motivation of class X AKKL 2 SMK Negeri 1 Yogyakarta academic year 2017/2018 before and after the using of “The Company” board game on Basic Accounting learning?

CHAPTER III

RESEARCH METHODOLOGY

A. Development Model

The development model used in this research was the research and development of the ADDIE (Analysis, Design, Development or Production, Implementation or Delivery, and Evaluation) model developed by Dick & Carry. The selection of this development model based on the consideration that this model is able to develop learning media systematically and build upon the theoretical foundation of learning design. This model is structured programmatically with systematic sequences to solve problems related to learning resources according to the needs and the characteristics of the students. The ADDIE model also provides an opportunity to evaluate development activities at each stage so it can minimize the error rate or product deficiency in the final stage.

B. Development Procedures

In accordance with the development model described earlier, that is the research and development of the ADDIE model, the development procedure conducted by the researcher includes 5 (five) stages as follows:

1. Analysis Stage

The analysis stage aims to find out the problem faced by students and determine the right solution to solve it. The analysis stage includes:

- a. Conducting needs analysis to identify objectives by exploring information about what competence should be mastered by students and what problems faced by students for mastering the competence.

- b. Analyzing the characteristics of the students that include the initial knowledge and skills which students have, the interests and talents of the students in general, and the attitudes of students towards learning process.
- c. Conducting analysis of the learning materials according to the demands of competence to know the material which need to be developed in the learning media.

2. Design Stage

The design stage aims to know the description of the media developed. This stage consists of:

- a. The making of product design, which is designing media that was developed in accordance with the obtained results of needs analysis, student characteristics, and learning materials. In this study, the product was developed in the form of game with the subject material of adjusting journal entries.
- b. The design of the game rules and the learning plot. The game rules were designed to make it easier for students to use the developed media. The learning plot was designed to find out how the using of the media in learning and how the involvement of the teachers in the using of this media. The design of the game rules produced game instructions, while the design of the learning plot produced the Lesson Plan or RPP.

- c. The design of the product evaluation instruments by arranging the evaluation grid and making the evaluation instrument based on the grid. The evaluation instruments were addressed to the materials expert, media expert, accounting learning practitioner, and students who are the target of media implementation.

3. Development Stage

The development stage was done by translating the design specification into physical form to produce the prototype of product development. The development stage includes:

- a. The product making based on design that have been made on the design stage, including the manufacture of illustrated pictures of product, type the material or media content, layout arrangements, and printing media.
- b. 1st validation is the media assessment by the material expert and the media expert to determine the feasibility of developed product. The material expert and the media expert are UNY's lecturers with competencies that relevant with needs of this learning media assessment. Validation results in the form of suggestions, comments, and inputs were used as a basis for 1st revision of developed product.
- c. 1st revision based on result of 1st validation. The developed media was revised according to suggestions, comments, and inputs by the material expert and the media expert to improve the feasibility of the developed learning media.

- d. 2nd validation is the media feasibility assessment by the accounting learning practitioner. The accounting learning practitioner is a teacher of Basic Accounting subject at SMK Negeri 1 Yogyakarta. The roles of the accounting learning practitioner was as a material expert and media expert who provided additional suggestions, comments, and inputs to consider in the 2nd revision.
- e. 2nd revision is the improvement of the developed product according to suggestions, comments, and inputs from the accounting learning practitioner that did not conflict with the validation result by the material expert and the media expert who have done before.

4. Implementation Stage

The implementation stage was conducted by applying developed product to the test group. Activities performed in this implementation stage include:

- a. Field trial, or the learning media trial to 32 students of class X AKKL 1 SMK N 1 Yogyakarta to know the students' assessment of the learning media feasibility.
- b. 3rd revision based on the results of the students' assessment on the field trial of the developed product with due regard to the validation that has been done by the media expert, material expert, and accounting learning practitioner so it did not conflict with the previous revision.

- c. Product implementation test, or the application of learning media developed in real learning situations in the classroom on 32 students of class X AKKL 2 SMK N 1 Yogyakarta to determine students' responses to the learning media developed.

5. Evaluation Stage

The evaluation consists of the formative evaluation and the summative evaluation. The formative evaluation is the evaluation conducted at each stage of development for product improvement, in the form of feasibility assessment of learning media by the material expert, media expert, accounting learning practitioner, and students. The summative evaluation is an evaluation used to determine the impact of the product development usage. It was done by testing with a one-group pre-test and post-test experimental design when the developed product was applied in real classroom learning situations. The summative evaluation was conducted to measure the differences in students' learning motivation before and after the using of developed learning media.

C. Product Trial Design

1. Trial Design

Product trials were conducted in SMK Negeri 1 Yogyakarta which is located at Jalan Kemetiran Kidul 35 Yogyakarta in February 2018. Product trials were conducted in 2 (two) stages, i.e. field trial and product implementation test. The field trial were conducted on 32 students of class X AKKL 1 SMK Negeri 1 Yogyakarta academic year 2017/2018.

In this trial, students were asked to play the developed product, then provided the assessment of the learning media by filling out the media assessment questionnaires that were distributed after they finish playing. The purpose of field trial is to assess the feasibility of the product according to students' view as the user.

Product implementation test were conducted on 32 students of class X AKKL 2 SMK Negeri 1 Yogyakarta academic year 2017/2018 in Basic Accounting learning activities. Product implementation test aimed to determine students' opinions about the feasibility of developed learning media and measure the differences in students' learning motivation before and after its use in Basic Accounting lesson. The execution of the product implementation test followed the learning plot in the classroom, including class conditioning activities, explanation of adjusting journal entries material, explanation of game instructions, implementation of the game, discussion of material obtained from the game, drawing conclusion, giving assignment, and closing.

2. Trial Subjects

The trial subjects are the students of SMK Negeri 1 Yogyakarta academic year 2017/2018 as many as 32 (thirty two) students of class X AKKL 1 for field trial and 32 (thirty two) students of class X AKKL 2 for product implementation test.

3. Operational Definition of Variables

a. Learning Motivation

Learning motivation is an encouragement within the individual that raises learning activities, provides direction for learning activities, and adds passion, feeling of pleasure, and spirit in order to maintain the continuity of the learning process to achieve the learning goals. One of the factors that influence the learning motivation is the selection of appropriate learning media in accordance with the characteristics of students. In this research, the media tested is “The Company” board game developed by researcher. The influence of the using of learning media on students’ learning motivation was measured by using questionnaire based on respondents’ opinion on the aspect of liveliness, persistence, attention, participation, interest, and achievement.

b. “The Company” Board Game

“The Company” board game is a learning media in the form of simulation-based board game. “The Company” board game has several game components, including: a) a game board as a game field that explored by players, containing task fields to be completed by the students; b) cards, including *Transaksi Utama* cards, *Penyesuaian* cards, *Perusahaan* cards, *Pertanyaan* cards, and *Bonus* cards, which each card has a different function; c) pawns that players run on game board; d) dice as a determinant of the steps that must be

done by students; e) playing money as a means of payment in the game; f) proof of bank loans given when the player has debt to the bank; g) deck of cards as the player's card storage; h) instruction sheet used as the basic rules of the game; i) answer key sheet contains answers of *Pertanyaan* cards; and j) the recording sheet to record all transactions in the game performed by each student so students can know the chronology of the transactions they does. This game is designed to be played by 2-6 people. The main purpose of designing this game is to help students understand the concept and recording of adjusting journal entries in Basic Accounting subject.

4. Data Collection Technique and Instruments

a. Data Types

The data types used in this study consist of quantitative data and qualitative data. Quantitative data is the result of feasibility assessment of learning media from material expert, media expert, accounting learning practitioner, and students, and the result of measurement of students' learning motivation related to the learning media usage, which were translated in figure form. Qualitative data is data in the form of: 1) result of observation, interviews, and documentation used in the analysis phase to find out the problems for the basic of the development of learning media; and 2) suggestions, comments, and inputs from media expert, material expert, accounting

learning practitioner, and students about the learning media developed.

b. Data Collection Technique

There are several data collection techniques used in the development stages of “The Company” board game as a learning media, namely observation, interview, documentation, and questionnaire.

1) Observation

The observation was done to observe the condition of Basic Accounting learning in SMK Negeri 1 Yogyakarta to know the problems that arise in the learning activity. The observation was also undertaken to observe media implementation activities for supplementing the results of media assessment through questionnaires.

2) Interview

The interview was used to conduct preliminary studies in this research and development. The interview was used to collect data about problems that arose in Basic Accounting learning in SMK Negeri 1 Yogyakarta. The interview results were used in the analysis stage to determine the needs of the development of learning media.

3) Documentation

The documentation is a data collection technique by reviewing documents. The documentation was used to gather information about the material to be developed in the learning media. The documents were reviewed include the syllabus of Basic Accounting subject and textbooks used by students in SMK Negeri 1 Yogyakarta.

4) Questionnaire

According to Sugiyono (2015b: 199) questionnaire is a technique of collecting data in the form of a set of written questions or statements to be answered by respondent. Questionnaires were used to assess the feasibility of developed product by media expert, materials expert, learning practitioner, and students, and also measure students' learning motivation before and after the using of developed product. Data collection technique by questionnaires was selected with the assumption that researchers have known with certainty the variables to be measured and the form of assessment expected from the respondents.

c. Data Collection Instruments

The data collection instruments in this research are questionnaires intended for material expert, media expert, accounting learning practitioner, and students. The questionnaires were used to

collect the feasibility assessment data of the developed learning media from media expert, material expert, accounting learning practitioner, and students. It were also used to collect the data about the measurement of students' learning motivation before and after the using of the learning media. Assessment in validation questionnaire of the learning media feasibility using Likert scale with the following guidelines:

Table 3. Scoring Scale of Media Feasibility Questionnaire

Qualitative	Quantitative
Very Good/Strongly Agree	5
Good/Agree	4
Enough/Simply Agree	3
Bad/Disagree	2
Very Bad/Very Disagree	1

Source: Sugiyono (2015b: 135)

Assessment in the questionnaire was used to measure the students' learning motivation using a modified Likert scale with 4 (four) alternative answers with the following details:

Table 4. Scoring Scale of Learning Motivation Questionnaire

Qualitative	Quantitative	
	Positive Statement	Negative Statement
Strongly Agree	4	1
Agree	3	2
Less Agree	2	3
Disagree	1	4

Sumber: Sugiyono (2015b: 135) with modification

Questionnaires contains the statement as a benchmark assessment of media feasibility and measurement of students' learning motivation. The statements in the questionnaires for media feasibility assessment are positive statements, while the statements in the

questionnaire for the measurement of students' learning motivation consist of positive and negative statements. The instrument grids were used as follows:

a. Instrument Grid for Material Expert

Table 5. Instrument Grid of Media Validation for Material Expert

No	Aspect	Indicator	Item Number
1.	Content	a) Conformity to the curriculum	1, 2, 3, 4
		b) Compatibility with user targets	5, 6, 7, 8, 9
		c) Accuracy and update	10, 11, 12, 13, 14, 15
		d) Integration with real conditions	16, 17
2.	Instructional Design	e) Students activity f) Flexibility g) Skill development h) Organization of content and language	18, 19 20, 21 22, 23 24, 25, 26

Source: Department of Education Prince Edward Island (2008) with modification

b. Instrument Grid for Media Expert

Table 6. Instrument Grid of Media Validation for Media Expert

No	Aspect	Indicator	Item Number
1.	Instructional Design	a) Learning strategy	1, 2
		b) Flexibility	3, 4
		c) Organization of content and language	5, 6, 7, 8, 9, 10
2.	Technical Design	d) Visual	11, 12, 13, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28
		e) Technical use	29, 30, 31, 32, 33, 34, 35
3.	Social Considerations	f) Support for social interaction	36, 37

Source: Department of Education Prince Edward Island (2008) with modification

c. Instrument Grid for Learning Practitioner

Table 7. Instrument Grid of Media Validation for Learning Practitioner

No	Aspect	Indicator	Item Number
1.	Content	a)Conformity to the curriculum b)Compatibility with user targets c)Accuracy and update d)Integration with real conditions	1, 2, 3, 4 5, 6, 7, 8, 9 10, 11, 12, 13 14, 15, 16
2.	Instructional Design	e)Students activity f) Learning strategy g)Flexibility h)Skill development i) Organization of content and language	17, 18 19, 20 21, 22 23, 24 25, 26
3.	Technical Design	j) Visual k)Technical use	27, 28, 29, 30, 31, 32, 33 34, 35, 36, 37, 38, 39
4.	Social Considerations	l) Support for social interaction	40, 41

Source: Department of Education Prince Edward Island (2008) with modification

d. Instrument Grids for Students

Table 8. Instrument Grid of Media Assessment for Students

No	Aspect	Indicator	Item Number
1.	Content	a)Conformity to the curriculum	1, 2
		b)Compatibility with user targets	3, 4
		c)Accuracy and update	5, 6, 7, 8
		d)Integration with real conditions	9, 10
2.	Instructional Design	e)Students activity	11, 12
		f) Learning strategy	13, 14
		g)Skill development	15, 16
		h)Organization of content and language	17, 18
3.	Technical Design	i) Visual	19, 20, 21, 22, 23, 24, 25
		j) Technical use	26, 27, 28

Source: Department of Education Prince Edward Island (2008) with modification

Table 9. Instrument Grid of Student's Learning Motivation

No	Aspect	Indicator	Item Number
1.	Liveliness	a) Diligent and excited to find and solve problems b) Full of enthusiasm and responsibility	1, 8, 13, 14 5, 7, 9
2.	Persistence	c) Doing the task diligently d) Resilient when facing with learning difficulties	10*, 15*, 18, 21 11*, 12*, 22, 27
3.	Attention	e) Concentrate on learning f) Curiosity	19, 23*, 35* 2, 4, 6
4.	Participation	g) Participate actively in learning	3, 16, 17, 25*
5.	Interest	h) Interest in the material i) Interest in learning methods j) Interest in the learning media	20, 30 31, 34* 24, 28, 32, 36, 37
6.	Achievement	k) The desire to succeed l) The desire to get good grades	29, 33 26*, 38

(*) negative statement items

Source: Joomla (2009) with modification

5. Instrument Validity and Reliability

Validity and reliability of the instrument can be known through instrument trial. The instrument trial was conducted on the students of class X AKKL 1 SMK Negeri 1 Yogyakarta academic year 2017/2018. The selection of subject of this instrument trial is based on the assumption that the students of class X AKKL 1 have characteristics similar to the students of class X AKKL 2 who are the main subject of this research. The instrument which were tested of validity and reliability is an instrument to measure students' learning motivation, with 38 items statement.

a. Instrument Validity

Validity is a measure that shows the levels of instrument's validity (Arikunto, 2013: 211). The instrument validity testing in this research was done using product moment correlation technique from Pearson with formula:

$$r_{xy} = \frac{N\sum XY - (\sum X)(\sum Y)}{\sqrt{\{N\sum X^2 - (\sum X)^2\}\{N\sum Y^2 - (\sum Y)^2\}}}$$

Explanations:

r_{xy} = correlation coefficient
 N = the number of subjects
 $\sum XY$ = result of multiplication between item scores and total score
 $\sum X$ = total of item scores
 $\sum Y$ = amount of total score
 $\sum X^2$ = the sum of squares of the item scores
 $\sum Y^2$ = the sum of squares of the total score

(Arikunto, 2013: 213)

Testing criteria of a statement item is stated valid if r_{count} more than r_{table} with 5% significance level. However, if the r_{count} is less than the r_{table} then the statement item is declared invalid or canceled. Validity analysis was done with the help of computer program.

Based on the calculation of the validity that has been done, it is known the correlation value between the item score and total score (r_{count}). The value of r_{count} then compared with the r_{table} value at the level of significance of 5% with the amount of data (n) = 32 that is equal to 0,349. Interpretation of the calculation results of the validity shown in the following table.

Table 10. Validity Interpretation of Learning Motivation Questionnaire

Item Number	r_{count}	r_{table}	Interpretation	Item Number	r_{count}	r_{table}	Interpretation
1	0,256	0,349	Invalid	20	0,667	0,349	Valid
2	0,354	0,349	Valid	21	0,389	0,349	Valid
3	0,058	0,349	Invalid	22	0,567	0,349	Valid
4	0,585	0,349	Valid	23	0,376	0,349	Valid
5	0,625	0,349	Valid	24	0,597	0,349	Valid
6	0,291	0,349	Invalid	25	0,176	0,349	Invalid
7	0,506	0,349	Valid	26	0,432	0,349	Valid
8	0,355	0,349	Valid	27	0,827	0,349	Valid
9	0,501	0,349	Valid	28	0,113	0,349	Invalid
10	0,111	0,349	Invalid	29	0,364	0,349	Valid
11	0,392	0,349	Valid	30	0,620	0,349	Valid
12	0,108	0,349	Invalid	31	0,445	0,349	Valid
13	0,425	0,349	Valid	32	0,072	0,349	Invalid
14	0,159	0,349	Invalid	33	0,459	0,349	Valid
15	0,472	0,349	Valid	34	0,585	0,349	Valid
16	0,365	0,349	Valid	35	0,320	0,349	Invalid
17	0,509	0,349	Valid	36	0,461	0,349	Valid
18	0,498	0,349	Valid	37	0,578	0,349	Valid
19	0,621	0,349	Valid	38	0,528	0,349	Valid

Source: primary data processed

Based on the table, from the 38 statements tested, there are 28 statements declared valid, while the remaining 10 statements declared invalid. Invalid items were aborted and valid items according to the researcher are sufficiently representative of each indicator to be disclosed so the instrument is still feasible to use. The summary of validity test results listed as follows:

Table 11. Summary of Instrument Validity Test Results

No.	Criteria	Questionnaires Item Number	Total	Percentage
1.	Valid	2, 4, 5, 7, 8, 9, 11, 13, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24, 26, 27, 29, 30, 31, 33, 34, 36, 37, 38	28	74%
2.	Invalid	1, 3, 6, 10, 12, 14, 25, 28, 32, 35	10	26%
TOTAL			38	100%

Source: primary data processed

b. Instrument Reliability

Reliability means the level of reliability of something. Reliable instrument means that an instrument can be trusted as a data collection tool because it can collect the correct data in accordance with the fact that even if the data is taken, it will still be the same (Arikunto, 2013: 221). The test of the reliability of the questionnaire instrument used Cronbach's Alpha formula as follows:

$$r_{11} = \left(\frac{k}{(k-1)} \right) \left(1 - \frac{\sum \sigma_b^2}{\sigma_t^2} \right)$$

Explanations:

r_{11} = instrument reliability

k = the number of questions

$\sum \sigma_b^2$ = the number of item variance

σ_t^2 = total variance

(Arikunto, 2013: 239)

According to Hadi (in Ratnawulan & Rusdiana, 2015: 175), the research instrument has a high reliability when the coefficient value (Cronbach's Alpha) ≥ 0.600 . Reliability test was done with the help of computer program. Based on the output of the program (Appendix 2f), the value of Cronbach's Alpha is 0,889 for the questionnaire of

students' learning motivation, which means that this instrument has high reliability because it has Cronbach's Alpha value more than 0,600.

6. Data Analysis Technique

The data analysis was performed on data collected from the observation, interviews, documentation, and questionnaires. The purpose of the data analysis is to know the problems that emerged as the basis of the learning media development; the results of assessments, suggestions, and comments about the developed learning media; and the differences in students' learning motivation before and after the using of the developed learning media. Data analysis conducted in this research is:

a. Qualitative Data Analysis

Qualitative data from observation, interview, and documentation were analyzed descriptively to know the problems that arise in Basic Accounting learning, the characteristics of students who become the main subject of this research, and the materials that need to be developed in the learning media. Qualitative data in the form of suggestions, comments, and inputs from media expert, material expert, accounting learning practitioner, and students on the development of learning media were analyzed descriptively as a reference in the revision of product development. Qualitative data of observation result in media implementation activity were also

analyzed descriptively to support revision of product according to user requirement.

b. Quantitative Data Analysis

Quantitative data is data in the form of numbers obtained from the interpretation of the results of questionnaires into predefined sizes. The purpose of quantitative data analysis is to know the results of the feasibility assessment of learning media and the differences in students' learning motivation before and after the using of the developed learning media. In detail, the stages of quantitative data analysis performed as follows:

- 1) Quantitative data analysis to determine the feasibility of learning media, consists of the following steps:
 - a) Changed the qualitative valuation data into quantitative data with conditions:

Table 12. Terms of Scoring of Media Feasibility Questionnaire

Criteria	Score
Very Good/Strongly Agree	5
Good/Agree	4
Enough/Simply Agree	3
Bad/Disagree	2
Very Bad/Very Disagree	1

Source: Sugiyono (2015b: 135)

- b) Calculated the average score obtained by the formula:

$$\bar{X} = \frac{\sum x_i}{n}$$

Explanations:

\bar{X} = average value

Σ = epsilon (total)

x_i = the value of x from i to n

n = the number of individuals

(Sugiyono, 2015a: 49)

- c) Converted average score to qualitative data to find out the learning media feasibility categories based on the score conversion guidelines.

Table 13. Conversion Formulas of Average Score on Scale Five

Score	Formula	Value	Category
5	$X > \bar{X}_i + 1,8 \text{ SB}_i$	A	Strongly Feasible
4	$\bar{X}_i + 0,6 \text{ SB}_i < X \leq \bar{X}_i + 1,8 \text{ SB}_i$	B	Feasible
3	$\bar{X}_i - 0,6 \text{ SB}_i < X \leq \bar{X}_i + 0,6 \text{ SB}_i$	C	Enough
2	$\bar{X}_i - 1,8 \text{ SB}_i < X \leq \bar{X}_i - 0,6 \text{ SB}_i$	D	Unfeasible
1	$X \leq \bar{X}_i - 1,8 \text{ SB}_i$	E	Strongly Unfeasible

Explanations:

X = number of scores obtained

Maximum ideal score = number of indicators x highest score

Minimum ideal score = number of indicators x lowest score

\bar{X}_i = $1/2$ (maximum ideal score + minimum ideal score)

SB_i = $1/6$ (maximum ideal score - minimum ideal score)

(Widoyoko, 2009: 238)

Based on the table of the conversion formula of the average score above, we could determine the score conversion guide as follows:

Table 14. Conversion Guidelines of Assessment Score with Five Categories

Score Interval	Value	Category
$X \geq 4,21$	A	Strongly Feasible
$3,41 \leq X \leq 4,20$	B	Feasible
$2,61 \leq X \leq 3,40$	C	Enough
$1,81 \leq X \leq 2,60$	D	Unfeasible
$X \leq 1,80$	E	Strongly Unfeasible

Source: Widoyoko (2009: 238) with modification

- 2) Analysis of quantitative data to determine the differences in students' learning motivation before and after the using of the developed learning media, with steps include:
 - a) Changed the qualitative data into quantitative data with conditions:

Table 15. Terms of Scoring of Learning Motivation

Alternative Answers	Statement Score	
	Positive	Negative
Strongly Agree	4	1
Agree	3	2
Less Agree	2	3
Disagree	1	4

Source: Sugiyono (2015b: 135) with modification

- b) Summed scores on every aspect of students' learning motivation.
 - c) Calculated the percentage of students' learning motivation score for every aspect by the formula:

$$\% \text{ learning motivation score} = \frac{\text{learning motivation score}}{\text{maximum score}} \times 100\%$$

(Sugiyono, 2015b: 137)

The improvement of students' learning motivation occurs when the percentage of final learning motivation score (after

the using of learning media) is higher than the percentage of initial learning motivation score (before the using of learning media).

- d) Measured the level of significance of the difference in average score of students' learning motivation before and after use of learning media with paired sample t-test. The calculation of paired sample t-test was done by the formula:

$$t = \frac{\overline{x_1} - \overline{x_2}}{\sqrt{\frac{s_1^2}{n_1} + \frac{s_2^2}{n_2} - 2r\left(\frac{s_1}{\sqrt{n_1}}\right)\left(\frac{s_2}{\sqrt{n_2}}\right)}}$$

Explanations:

$\overline{x_1}$ = sample average 1

$\overline{x_2}$ = sample average 2

s_1 = sample standard deviation 1

s_2 = sample standard deviation 2

s_1^2 = sample variance 1

s_2^2 = sample variance 2

n_1 = amount of sample data 1

n_2 = amount of sample data 2

r = correlation between two samples

(Sugiyono, 2015a: 122)

The paired sample t test was done with the help of computer program. The value of t_{count} was matched with t_{table} at 5% significance level. If $t_{\text{count}} > t_{\text{table}}$, then it can be interpreted that there is a significant difference in students' learning motivation.

CHAPTER IV RESEARCH AND DEVELOPMENT RESULTS

A. Research Description

1. Description of Research Subjects

Subjects in this research and development consist of 1 (one) material expert, 1 (one) media expert, 1 (one) accounting learning practitioner, 32 (thirty two) students of class X AKKL 1, and 32 (thirty two) students of class X AKKL 2 SMK Negeri 1 Yogyakarta academic year 2017/2018.

Table 16. List of Research Subjects on Development of “The Company”
Board Game Learning Media

No	Description	Name
1.	Material Expert	Patriani Wahyu Dewanti, S.E., M.Acc.
2.	Media Expert	Rizqi Ilyasa Aghni, S.Pd., M.Pd.
3.	Accounting Learning Practitioner	Dra. A.W. Widowati
4.	Students of Field Trial	32 siswa kelas X AKKL 1 SMK Negeri 1 Yogyakarta
5.	Students of Product Implementation Test	32 siswa kelas X AKKL 2 SMK Negeri 1 Yogyakarta

2. Description of Place and Time of Research

This research and development carried out in SMK Negeri 1 Yogyakarta which is located at Jalan Kemetiran Kidul 35, Pringgokusuman, Gedongtengen, Yogyakarta City, Special Region of Yogyakarta. It conducted from August 2017 to March 2018. Detailed implementation schedules of this research and development are listed in the following table.

Table 17. Schedule of Research and Development Implementation

No	Development Stage	Activities	Time
1.	Analysis	a. Analyzed the needs to identify objectives b. Analyzed the students characteristics c. Analyzed the learning materials	August - November 2017
2.	Design	a. Created product design b. Designed the game rules and learning plot c. Designed the product assessment instruments	December 2017 - January 2018
3.	Development or Production	a. Product making b. 1 st validation c. 1 st revision d. 2 nd validation e. 2 nd revision	January 11 th - February 13 th 2018
4.	Implementation or Delivery	a. Field trial b. 3 rd revision c. Product implementation test	February 15 th - 23 rd , 2018
5.	Evaluation	a. Formative evaluation (product feasibility assessment) b. Summative evaluation (measurement of students' learning motivation)	January - March 2018

B. Product Development Results

The research and development procedure used to develop the “The Company” board game learning media is the research and development of the ADDIE model developed by Dick & Carry. This model consists of 5 stages, including analysis, design, development or production, implementation or delivery, and evaluation. The explanation of each stage of the research and development that has been done is as follows:

1. Analysis Stage

The analysis is based on data obtained from observations, interviews, and documentation. The observations were conducted on

Basic Accounting lesson in class X AKKL 2 SMK Negeri 1 Yogyakarta academic year 2017/2018, both on the lessons conducted by the Basic Accounting teacher and the lessons conducted by the researcher during PLT (*Praktik Lapangan Terbimbing*). Observation on Basic Accounting lesson conducted by teachers showed that teachers tend to implement the learning conventionally, that is, the teacher asked students to read the material on the textbook and then explained with the power point presentation. Teachers innovated learning just by having students memorize the subject material and presenting their memorization in front of the class in groups, then other students were given the opportunity to ask questions. That learning method causes the students get bored easily, as seen from the decreasing of students' enthusiasm to pay attention to the lesson. When the teacher explained the learning material, some students discussed with their seatmate, used handphones, or scribbled their textbooks on irrelevant topics. Students were also less active to ask or answer questions from teachers individually and tended to complain when teacher gave an assignments. It indicated that students had less motivation to learn.

Observation during teaching practice in class X AKKL 2 on PLT (*Praktik Lapangan Terbimbing*) activity showed that the students paid less attention to the teacher explanation when the learning done by lecture method. Their involvement in learning by group discussion method was also less evenly so some students were passive. On the other

hand, they were very enthusiastic when faced with competition. For example, when they were given a quiz by awarding points or other rewards directly, almost all of them tried to answer the questions. Furthermore, all students were also actively involved in learning and seem more enthusiastic to follow the lessons when learning was done with the game.

Interviews were conducted with Basic Accounting teacher and 5 students of class XI AK 1 SMK Negeri 1 Yogyakarta. Interviews with Basic Accounting teacher were conducted to find out commonly used learning strategies and the obstacles faced by teacher during the course. Interview result showed that Basic Accounting learning often use lecture and discussion method, with learning media in the form of power point slide and textbook. The problems that arose when explaining Basic Accounting materials are the difficulty of introducing accounting terms that are still uncommon to students, teaching accounting terms especially account names in English, and explaining the adjusting journal entries material. Adjusting journal material always become an obstacle for accounting teachers every year because this material has a high level of complexity.

Based on the result of interview with the teacher, the researcher collected the supporting data by interviewing 5 students from class X AK 1 SMK Negeri 1 Yogyakarta academic year 2017/2018. In this interview, the researcher asked about the most difficult Basic Accounting material

and the reason. The five students interviewed agreed that the most elusive Basic Accounting material is the adjusting journal entries with different reasons. Adjusting journal entries are the most difficult material because they do not understand the causes or the chronologies of adjusting journal entries and they are confused in determining the affected accounts, account positions (debits or credits), and the amount to be adjusted.

Other than observations and interviews, the researcher also used documentation to review Basic Accounting materials by requesting syllabus of Basic Accounting subject to the teacher and collecting learning material from relevant books. Documentation was done to know the learning material that must be mastered by students clearly. The analysis results of the data collected from observations, interviews, and documentation as the first stage of learning media development are summarized as follows:

a. Need Analysis

Based on the results of interviews and documentation, the researcher knew that one of the subjects that must be mastered by students of class X Accounting and Finance of Institutions (AKKL) was Basic Accounting subject. Basic Accounting is a part of the subjects of group C (Interest Subjects) and classified as the Basic Skills Program (C2). This course consists of 11 (eleven) basic materials, which are divided into 11 basic competence (KD) of knowledge and 11 KD of skills. The most difficult material in this

subject is the adjusting journal entries material (KD 3.10. Analyzing adjusting journal entries and KD 4.10. Creating adjusting journal entries) because this material is quite complicated. They are not really understood about the causes or the chronological of adjusting journal entries and confused in determining the affected accounts, account positions (debits or credits), and the amount to be adjusted. On the other hand, teachers tended to explain the material conventionally so students were easily bored and less motivated to learn, which caused them difficult to understand the learning materials. Therefore, innovation in learning is needed so that students are not easily bored and more motivated in learning.

b. Analysis of The Students Characteristics

Based on the observations made on the students of class X AKKL 2 SMK Negeri 1 Yogyakarta academic year 2017/2018, the researcher know that they have not really understood the Basic Accounting material because they have just learned it, so teacher need to explain slowly with an interesting method to make them interested and can understand the materials. On knowledge materials or theories, they can memorize it quite easily, but on skill materials or practices, they still need a lot of practice. They were less motivated to learn and easily bored if learning done conventionally, but they were very excited when faced with direct competition or when learning carried out with the game.

c. Analysis of The Learning Materials

Based on the needs analysis, it can be concluded that the material which needs to be developed in the learning media is the adjusting journal entries material. Adjusting journal entries consists of knowledge (theory) and skill (practice) material. Adjusting journal entries are journals created to match the data listed on the trial balance so it can describe the actual financial condition of the company. Adjustment transactions include accrued revenues, accrued expenses, prepaid revenues, prepaid expenses, losses on accounts receivables, depreciation of fixed assets and intangible fixed assets, and supplies usage expense. This material is detailed in Chapter II section of Material of Adjusting Journal Entries or in Appendix 1c.

2. Design Stage

The design stage consists of 3 (three) main activities, namely the making of product design, designing the game rules and the learning plot, and designing the product assessment instruments. This stage was done by referring to the results of needs analysis, characteristic analysis of the students, and analysis of the learning materials, so that the design of media developed can answer the learning problems faced by students. Details of each activity at this stage are as follows:

a. The Making of Product Design

Based on the results of the analysis stage, the researcher assumed that the learning media in the form of simulation-based game is an appropriate learning media to solve the problems that arise in studying adjusting journal entries material. Through simulation-based game, students can get an overview of the chronology of adjusting journal entries to facilitate the understanding of this material. This type of learning media also conforms to the students' characteristics of class X AKKL 2 who like the competition and excited when learning is done by the game.

The researcher developed the learning media in the form of "The Company" board game. It is a simulation-based board game about the financial management of a service company, starting from the establishment of the company (beginning paid-up capital) up to the adjustment of the ledger accounts at the end of the period. The developed game concept was a modification of some existing games, such as Snake Ladder, Monopoly, and Game of Life, which was adapted in accordance with the needs of developing learning media to simulate the financial transactions of a service company for a month. The design of "The Company" board game component shown in the following table.

Table 18. Component Designs of “The Company” Board Game

No	Component	Description
1.	Game Board	1 set size 57 cm x 42 cm, consists of 6 parts puzzle
2.	Pawns	6 pieces size 2,5 cm x 3,5 cm x 1,75 cm
3.	Dice	1 piece size 1,5 cm x 1,5 cm x 1,5 cm
4.	Playing money	1 pack size 7,4 cm x 3,5 cm
5.	Bank Debt Proof	1 pack size 5 cm x 2,5 cm
6.	Deck of Cards	6 sheets size 22,5 cm x 8 cm
7.	Cards	107 sheets size 5 cm x 7 cm, consist of 5 types of card: a) 6 sheets <i>Perusahaan</i> cards b) 56 sheets <i>Transaksi Utama</i> cards (40 sheets general <i>Transaksi Utama</i> cards, 8 sheets <i>Transaksi Utama Peralatan</i> cards, dan 8 sheets <i>Transaksi Utama Sewa Gedung</i> cards) c) 20 sheets <i>Penyesuaian</i> cards d) 15 sheets <i>Pertanyaan</i> cards e) 10 sheets <i>Bonus</i> cards
8.	Game Instruction	1 sheet
9.	Answer Key	1 sheet
10.	Recording Sheets	6 sets, consist of general journal and ledger
11.	Packaging	1 set size 22,8 cm x 21,3 cm x 4 cm

Explanation of each component of “The Company” board game is as follows:

1) Game Board

The game board is a play field that players will explore during the game. On this game board, there are 51 plots of tasks that can be completed by players, consisting of blue plot (main transaction), green plot (question), orange plot (income), red plot (bonus), and pink plot (adjustment transaction); a START plot; and a FINISH plot.

2) Pawns

The pawns are players' representative that run by players on the game board. The pawns made in the form of triangular prisms so it can stand. The characters on pawns illustrate a company's accountant.

3) Dice

The dice used is made from plastic, which is obtained by buying the finished dice on the market. The dice serves to determine the number of steps that a player must take during the game.

4) Playing money

Playing money is a payment tool used in "The Company" board game. The playing money consists of nominal denominations of Rp5.000,00; Rp10.000,00; Rp20.000,00; Rp50.000,00; and Rp100.000,00.

5) Bank Debt Proof

The bank debt proof is an evidence of debt given by the banker to the players who have liabilities on bank. Each bank debt proof represents a debt of Rp100.000,00 with 1% interest that must be paid by the player to the bank.

6) Deck of Cards

The deck of cards is a cards storage used by players to place the cards they get during the game. The deck of cards

consists of the Assets, Liabilities, Revenue and Expenses section. Each transaction card the players get is placed on the section related to the affected account.

7) Cards

The cards used consist of 5 (five) types, that is:

a) *Perusahaan* Card

The *Perusahaan* card contains the company's name, the type of business, the basic revenue, and the number of employees. This card shows the company that players will manage during the game. Each player obtains one *Perusahaan* card, randomly selected in closed condition.

b) *Transaksi Utama* Card

The *Transaksi Utama* card is a card showing the main transaction (non-adjustment transaction) that must be done by the player who obtained it. The *Transaksi Utama* card divided into 3 (three) types, namely general *Transaksi Utama* card, *Transaksi Utama Sewa Gedung* card, and *Transaksi Utama Peralatan* card. The general *Transaksi Utama* card contains the general transaction of a service company, such as the purchase of supplies, the payment of expenses, and the receipt of revenue on credit. The *Transaksi Utama Sewa Gedung* card contains the building name, the rental price of the building, the rental period, and

the benefit gained by players during the game when renting the building. The *Transaksi Utama Peralatan* card contains the equipment type, the equipment acquisition cost, the depreciation cost, and the benefit gained by players during the game when purchasing the equipment.

c) *Penyesuaian* Card

The *Penyesuaian* card is a card containing an adjustment transaction which must be done by the player who obtained it. The adjustment transactions that appear in the *Penyesuaian* card include the receipt of interest revenue and payment of bank administrative expense, supplies expense calculation, prepaid expense, unearned revenue, accrued revenue, accrued expenses, and loss of account receivable or bad debt expense.

d) *Pertanyaan* Card

The *Pertanyaan* card is a card containing theoretical question about adjusting journal entries that the players must answer verbally. This card contains the number of question, the question, and the prize that can be received by the player who answered the question correctly.

e) *Bonus Card*

The *Bonus* card is a card containing the benefits that the players can get if they have it. This card can be used instantly or stored for later use at the right time.

8) Game Instruction

The game instruction is a sheet of rules and explanations of the game that players must read and follow so the game can run smoothly.

9) Answer Key

The answer key is a sheet containing answers of the questions that appear in this game. The answer key used to check the correctness of the answers mentioned by the players.

10) Recording Sheets

The recording sheets are the general journal and ledger that the players use to record each transaction related to the company's accounts during the game. The recording sheets can be reproduced or made by players if necessary.

b. Designing the Game Rules and the Learning Plot

The game rules were designed as a guide for students in playing “The Company” board game. The design of the game rules for the learning media developed are as follows:

1) Players

The players consist of 2-6 people (the player who served as the banker can follow the game or apart from the game).

2) Goal

Manage the company and get the highest equity at the end of the game.

3) Game Preparation

a) Arrange the game board into a whole shape. Put it in the middle of the players.

b) Separate each type of card into the different piles. Random the cards and place them beside the game board.

c) Appoint one player as a banker. This player is responsible for all money paid to and from the bank. The banker separates the playing money into several piles according to its nominal, then distributes it to each player of Rp1.000.000,00 which consists of:

6 sheets of Rp5.000,00

7 sheets of Rp10.000,00

10 sheets of Rp20.000,00

6 sheets of Rp50.000,00

4 sheets of Rp100.000,00

d) Each player chooses a pawn to play.

- e) Determine the order of players by rolling dice. The player who gets the biggest dice number will play the first time, the player who earns the second largest dice number will play in the next sequence, and so on.
- f) The players choose the company they want to manage during the game in turns in order of play. The company selection done by taking one of the *Perusahaan* cards randomly in closed condition.
- g) A set of recording sheets distributed to each player. The players write the company name and accounting period (month and year) according to all players' agreement. The recording sheets consist of a sheet of the general journal and 4 sheets of the ledger that already inscribed the account name. The recording of transactions from the *Transaksi Utama* cards is done directly to the ledger, while the adjustment transaction is made in the general journal and transferred to the ledger.

4) Game Implementation

- a) Put all the pawns on the beginning plot (START).
- b) Throw the dice to see how many steps to take. Run the pawn as far as the number of dice that arise.
- c) Perform the instructions according to the plot where the player stops.

- d) If the player stops in a blue plot, then the player must take one card from the Transaksi Utama cards stack and execute the instruction written on it. If the player has executed the instruction, then the player can save or return the card to the bottom of the stack as described on the card. Record the transaction into the T account ledger on the appropriate account.
- e) If the player stops in a green plot, then the player must take one card from the Pertanyaan cards stack and read out the question written on the card. That player should try to answer the question. If he can not answer the question, then the other players can answer it. The player who responds best will get the prize money from the bank as many as the amount listed on the card. The correction of the answers done by looking at the Answer Key sheet after the players answer the question. Record the transaction into the T account ledger on the appropriate account (note as Other Revenue).
- f) The orange plot is the revenue plot. Any player who passes or stops on this plot can earn income from the bank as much as the basic revenue written on the *Perusahaan* card and additional income (if have). If the player stops in this plot and has an account receivable, then the player can request a

its payment to the bank. Record this transaction into the T account ledger on the appropriate account.

- g) If the player stops in a red plot, then the player can take one card from the *Bonus* cards stack and get the profit as shown on the card. In the event of a transaction affecting the company account, record the transaction into the T account ledger on the appropriate account.
- h) If the player stops in a pink plot, then the player must take one card from the *Penyesuaian* cards stack and do the instruction inside. If the player has performed the instruction, then the player can save or return the card to the bottom of the stack as described on the card. Record the transaction into the general journal and T account ledger on the appropriate account.
- i) The player must stop and do the instructions on STOP plots. The STOP plots contain the following transactions:

(1) Building Rent Transaction

The player selects one of the eight *Transaksi Utama Sewa Gedung* cards randomly in closed condition. The selected card contains the rental price of the building that the player must pay to the bank, the rental period, and the benefit of renting the building.

(2) Purchase of Equipment Transaction

The player selects one of the eight *Transaksi Utama Peralatan* cards randomly in closed condition. The selected card contains the equipment acquisition cost that the player must pay to the bank and the benefit gained by players when buying the equipment.

(3) Adjustment of Rent Expense Transaction

The player must calculate the rent expense of the building for a month based on the rental price of the building and the rental period on the *Transaksi Utama Sewa Gedung* card owned by the player, then record it.

(4) Depreciation of Fixed Assets Transaction

The player must calculate the depreciation of all fixed assets owned by 8% of the cost of each fixed asset listed on the *Transaksi Utama* card and record it.

Record the transactions of the building rent and the purchase of equipment into the T account ledger on the appropriate account. Record the transactions of the rent expense and the depreciation of fixed assets into the general journals and T account ledger on the appropriate account. After executing the instructions on the STOP plot, the player rolls the dice again to determine the next step.

5) The Winner

The player who have reached FINISH must stop even if there is still a step left. The game ends if all players have reached FINISH. The winner is a player who has the highest ENDING EQUITY ($E = A - L$).

After the game concept finished, the researcher designed the learning plot to find out how “The Company” board game learning media will be applied to Basic Accounting lesson in the classroom. The learning plot is the sequence of learning activities that will be implemented by the teacher or the researcher when using this learning media to study the adjusting journal entries material. The design of the learning plot resulted the Lesson Plans (or RPP) which can be seen in Appendix 1b.

c. Designing The Product Evaluation Instruments

At this phase, the researcher designed the product evaluation instruments to determine the feasibility of learning media and the achievement of learning media development goals. The design of the product evaluation instruments was done by arranging the evaluation grids and making the evaluation instruments based on the grids. The evaluation instruments are the media assessment questionnaires for material expert, media expert, accounting learning practitioner, and students, and also the questionnaire for measuring students learning motivation. The evaluation instrument grids can be seen in Chapter

III, while the media assessment questionnaires and the measurement questionnaire of students learning motivation can be seen in Appendix 2.

3. Development Stage

This stage consists of product creation, product validation, and reparation or revision. The researcher made the learning media based on the design to produce the prototype of “The Company” board game. Then, the developed learning media was validated by material expert and media expert and revised based on the suggestions of material expert and media expert. The product revision result was validated by the teacher or learning practitioner and revised based on the learning practitioner’s suggestions that did not conflict with the previous validation results. The results of each activity at this development stage are described below.

a. Product Making

The product making began by collecting and compiling the materials that will be presented in the learning media, covering the theoretical questions, the questions about transactions, the answers, the game instructions, and other necessary materials. Once the material was collected, each component of “The Company” board game was designed using computer program, except the dice that directly purchased in the finished form. The making of “The Company” board game followed the components design that have been made at the design stage. Then, the finished design was sent to

the printing shop to produce the first prototype of “The Company” board game. The materials used to make “The Company” board game and the print specifications of each component are detailed as follows:

Table 19. Component Materials and Print Specifications of “The Company” Board Game

No	Component	Material	Description
1.	Game Board	Chromo sticker Cardboard 60	Stickers that have been printed then was cut and pasted on the cardboard to be thicker
2.	Pawns	Ivory paper 230gr	It was printed on 1 side, then cut and assembled to the triangle prism form
3.	Dice	Plastic	It was bought in the finished form
4.	Playing money	HVS paper 80gr	It was printed on 2 sides and cut to size
5.	Bank Debt Proof	Ivory paper 230gr	It was printed on 1 side and cut to size
6.	Deck of Cards	Ivory paper 230gr	It was printed on 1 side and cut to size
7.	Cards	Ivory paper 230gr	It was printed on 2 sides and cut to size
8.	Game Instruction	Ivory paper 230gr	It was printed on 2 sides and cut to size
9.	Answer Key	Ivory paper 230gr	It was printed on 2 sides and cut to size
10.	Recording Sheets	HVS paper 70gr	1 set consists of 1 sheet of the general journal and 4 sheets of the ledger
11.	Packaging	Ivory paper 310gr	1 set consists of the base and cover

b. 1st Validation

After the first prototype of “The Company” board game was made, the next activity in the development stage of learning media is the 1st validation. It phase is the assessment of the learning media conducted by the material expert and the media expert to determine

the feasibility of the developed product. The validation results by material expert and media expert were given by filling the media feasibility assessment questionnaires.

1) Material Expert

The material expert validation was done by Patriani Wahyu Dewanti, S.E., M.Acc. (Lecturer of Accounting Study Program FE UNY). The material expert provided the assessment of the content and instructional design aspect of the developed learning media. The results of media validation by the material expert can be seen in Appendix 3a. The material expert also gave corrections or repair suggestions to the material on the developed learning media. The repair suggestions were about correcting the sentence on the questions and answer keys of the adjustment journal theory and improving variation of the main transaction type. These suggestions became the basis for 1st revision of the developed product. The conclusion of this validation result by the material expert stated that the learning media is feasible to be field-tested with the appropriate revisions.

2) Media Expert

The media expert validation was done by Rizqi Ilyasa Aghni, S.Pd., M.Pd. (Lecturer of Accounting Education Study Program FE UNY). The media expert provided the assessment

of the instructional design, technical design, and social considerations aspect of the developed learning media. The results of media validation by the media expert can be seen in Appendix 3b. The media expert also gave corrections or repair suggestions about the developed learning media. The repair suggestions were for: 1) improving the arrangement of objects and sentences on the game instructions to make it easier to read and understand; 2) revising the background design on the *Bonus* card; 3) correcting the reward writing on the *Pertanyaan* cards; 4) repairing the packaging design; 5) revising the game logo; and 6) improving the layout design and adding the illustrations to the answer key sheet. The media expert also suggested to make the special box for cards and other components. These suggestions become the basis for 1st revision of the developed product. The conclusion of the validation result by the media expert stated that the learning media is feasible to be field-tested with the appropriate revisions.

c. 1st Revision

The 1st revision was made based on the repair suggestions and comments from the material expert and the media expert on the 1st validation. The goal is that the developed learning media has a better quality and more feasible to use. Some of the revisions made at this stage are as follows:

1) Revision of The Material Expert

Based on the material expert validation, several things that need to be corrected about the material presented on “The Company” board game were:

- a) The error that occurred was on the questions of adjusting journal entries. Its repair suggestion is rearranging the sentence. The researcher revised it as follows:

Table 20. Revision of Questions and Answer Keys of Adjusting Journal Entries Based on Suggestion of Material Expert

Ques- tion No	Before Revision	After Revision
2	<i>Mengapa jurnal penyesuaian diperlukan pada akhir periode akuntansi? Jurnal penyesuaian dibuat pada akhir periode akuntansi atas data yang tercantum pada neraca saldo sehingga dapat menggambarkan kondisi keuangan perusahaan yang sebenarnya.</i>	<i>Mengapa jurnal penyesuaian diperlukan pada akhir periode akuntansi? Jurnal penyesuaian diperlukan pada akhir periode akuntansi agar data neraca saldo dapat menunjukkan kondisi keuangan perusahaan yang sebenarnya.</i>
3	<i>Kapan jurnal penyesuaian disusun dalam suatu siklus akuntansi? Jurnal penyesuaian dilakukan setelah penyusunan neraca saldo, sebelum penyusunan laporan keuangan.</i>	<i>Kapan jurnal penyesuaian disusun dalam suatu siklus akuntansi? Jurnal penyesuaian dilakukan setelah penyusunan neraca saldo, sebelum penyusunan laporan keuangan pada akhir periode akuntansi.</i>
15	<i>Bagaimana jurnal penyesuaian untuk piutang tak tertagih? Jurnal penyesuaian untuk mencatat kerugian piutang: Kerugian Piutang xxx - Cadangan Kerugian Piutang - xxx</i>	<i>Bagaimana jurnal penyesuaian untuk piutang tak tertagih (metode tidak langsung)? Jurnal penyesuaian untuk mencatat kerugian piutang: Kerugian Piutang xxx - Cadangan Kerugian Piutang - xxx</i>

- b) The error that occurred was the lack of variation on the main transactions. Its repair suggestion is the types of transaction improved by adding variations of the transactions. The researcher revised it by changing the order of sentences for almost all main transactions so it becomes more varied. The examples of the revision on this suggestions are shown in Table 21, while the overall main transactions revision can be seen in Appendix 1d.

Table 21. Examples of Main Transaction Revision Based on Suggestion of Material Expert

Transaction No	Before Revision	After Revision
1	<i>Bayarlah kepada bank sejumlah Rp40.000,00 untuk pembelian perlengkapan.</i>	<i>Bayarlah kepada bank sejumlah Rp40.000,00 untuk pembelian alat tulis kantor.</i>
2	<i>Bayarlah kepada bank sejumlah Rp50.000,00 untuk pembelian perlengkapan.</i>	<i>Perusahaan Anda membeli perlengkapan servis seharga Rp50.000,00. Pembayaran dilakukan melalui bank.</i>
3	<i>Bayarlah kepada bank sejumlah Rp60.000,00 untuk pembelian perlengkapan.</i>	<i>Anda harus membeli perlengkapan kantor senilai Rp60.000,00 (bayarlah melalui bank).</i>
4	<i>Bayarlah kepada bank sejumlah Rp70.000,00 untuk pembelian perlengkapan.</i>	<i>Pembelian perlengkapan servis untuk operasional usaha menghabiskan biaya Rp70.000,00 yang harus Anda bayar melalui bank.</i>

2) Revision of The Media Expert

Based on the media expert validation, several things that need to be corrected related to the media aspects of “The Company” board game were:

a) The occurred mistake was the writing of game instructions is too dense and less clear. Its repair suggestion is improving the arrangement of objects and sentences on the game instructions so it will easier to read and understand. The researcher revised it as follows:



Figure 2. Game Instruction Before Revision



Figure 3. Game Instruction After Revision

- b) The error that occurred was the background on the *Bonus* card is too crowded so it interrupted the text. Its repair suggestion is revising the background design. The researcher changed the background form on the *Bonus* card as shown in the picture below.



Figure 4. Revision on the *Bonus* Card

- c) The occurred mistake was the writing of the reward on the *Pertanyaan* card is less appropriate. Its repair suggestion is the reward placed at the bottom of the card with different colors. The researcher revised it as follows:



Figure 5. Revision on the *Pertanyaan* Card

- d) The errors that occurred were the logo on the packaging design is less visible and there is no researcher profile yet.

Its repair suggestion were revising the packaging design so the logo is more prominent and adding the profiles of the researcher and the lecturer on the packaging. The researcher revised it as follows:



Figure 6. Game Packaging Revision

- e) The occurred mistake was the game logo is less legible if only seen at a moment. Its repair suggestion is revised the

game logo to make it easier to read. Based on this suggestion, the researcher redesigned the logo of “The Company” board game as shown below.



Figure 7. Game Logo Revision

- f) The occurred error was the writing of the answer key is too dense. Its repair suggestions are rearranging the layout and adding some illustrations on the answer key. The researcher revised it as follows:



Figure 8. Answer Key Before Revision

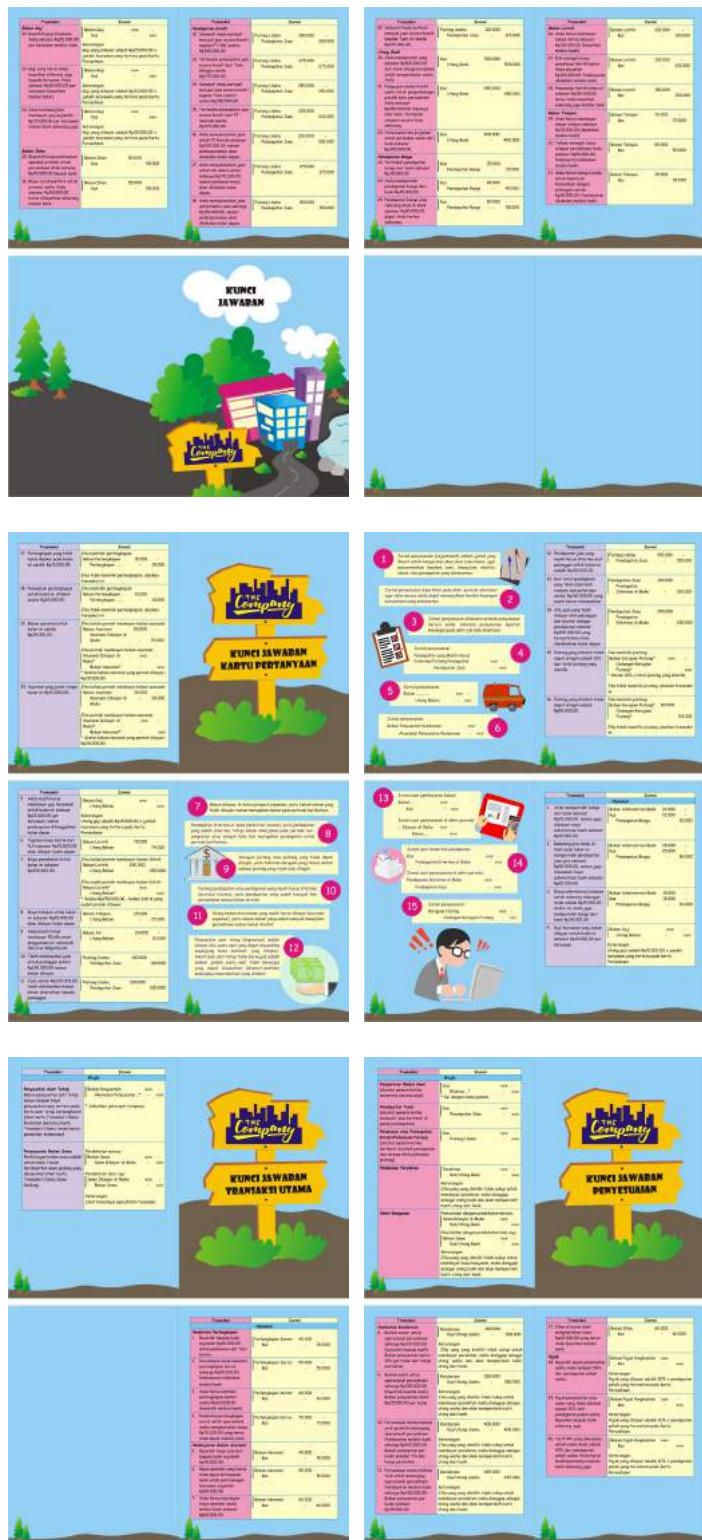


Figure 9. Answer Key After Revision

- g) The media expert advised to make boxes for cards and other components so that the packaging was more tidy. Based on this suggestion, researchers created the special boxes for the cards, playing money, dice, pawns, and bank debt proof. The size of the box for the card is 10,3 cm x 7,3 cm x 1,8 cm. The size of the box for the playing money, dice, pawns, and bank debt proof is 22,5 cm x 7,9 cm x 1,8 cm which is partitioned into 6 sections size 3,75 cm x 7,9 cm x 1,8 cm. The design of the boxes were:



Figure 10. Box for Cards

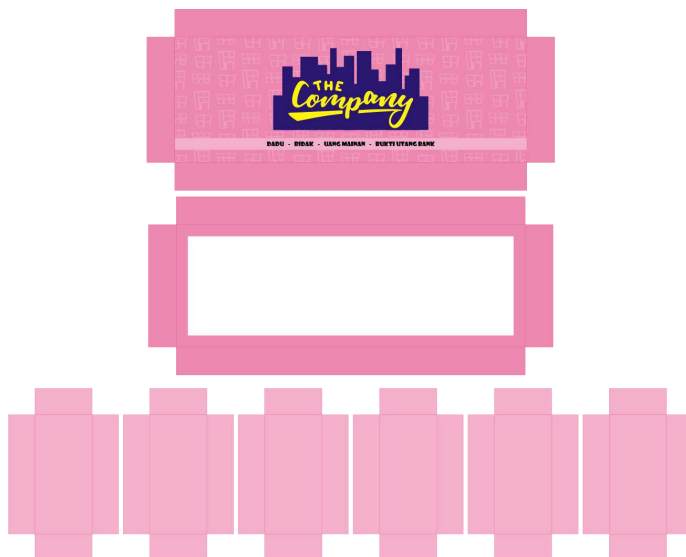


Figure 11. Box for Playing money, Dice, Pawns, and Bank Debt Proof

d. 2nd Validation

The 2nd validation is the feasibility assessment of the learning media after 1st revision by the learning practitioner or the teacher of Basic Accounting subject in SMK Negeri 1 Yogyakarta, namely Dra. A.W. Widowati. In the 2nd validation, the learning practitioner acts as a material expert as well as a media expert. She validated all aspects of media assessment, that is content, instructional design, technical design, and social considerations. The result of media validation by the accounting learning practitioner can be seen in Appendix 3c. The accounting learning practitioner also gave corrections or repair suggestions for the developed learning media. The repair suggestions are to replace the questions on *Pertanyaan* cards number 4, 5, and 6, and also repair the key answers of the purchase transactions of office supplies and service supplies. These suggestions become the basis for 2nd revision of the developed product. The conclusion of the validation result by the accounting learning practitioner stated that the learning media is feasible to be field-tested with the appropriate revisions.

e. 2nd Revision

The 2nd revision was done based on the repair suggestions from the accounting learning practitioner in the 2nd validation. The goal is that the developed learning media has a better quality and more feasible to use. The revisions made at this stage are as follows:

1) The occurred mistakes in the questions number 4, 5, and 6 (theory) are not taught in the classroom lesson. Its repair suggestion is replaced with another questions according to the material that students learn in the class. The researcher revised it as follows:

a) Question Number 4

Before revision:

Jelaskan 2 (dua) jenis transaksi yang menuntut dibuatnya jurnal penyesuaian!

Ada dua macam kondisi yang menuntut dibuatnya jurnal penyesuaian, yaitu adanya transaksi Transitoris (Deferrals) dan transaksi Antisipasi (Accruals). Transitoris (deferrals) adalah transaksi yang dilakukan lebih dahulu, tetapi prestasinya kemudian. Antisipasi (accruals) adalah transaksi yang prestasinya diberikan atau dinikmati lebih dahulu, tetapi keuangannya dibayar kemudian.

After revision:

Bagaimana jurnal penyesuaian untuk mencatat pendapatan yang masih harus diterima?

Jurnal penyesuaian untuk mencatat pendapatan yang masih harus diterima (accrued income):

<i>Pendapatan yang Masih Harus Diterima/</i>		
<i>Piutang Pendapatan</i>	xxx	-
<i>Pendapatan Jasa</i>	-	xxx

b) Question Number 5

Before revision:

Transaksi apa saja yang termasuk transitoris (deferrals)?

Transaksi transitoris (deferrals) yaitu beban yang dibayar di muka (prepaid expense), pendapatan yang diterima di muka (deferred income), dan beban pemakaian perlengkapan.

After revision:

Bagaimana jurnal penyesuaian untuk mencatat beban yang masih harus dibayar?

Jurnal penyesuaian untuk mencatat beban yang masih harus dibayar (accrued expense):

Beban	xxx	-
Utang Beban	-	xxx

c) Question Number 6

Before revision:

Transaksi apa saja yang termasuk antisipasi (accruals)?

Transaksi antisipasi (accruals) yaitu pendapatan yang masih harus diterima (accrued income), beban yang masih harus dibayar (accrued expense), piutang yang tidak dapat ditagih/kerugian piutang, dan adanya penyusutan aset tetap serta aset tetap tidak berwujud (depresiasi dan amortisasi).

After revision:

Bagaimana jurnal penyesuaian untuk mencatat penyusutan aset tetap berupa kendaraan?

Jurnal penyesuaian untuk mencatat penyusutan aset tetap (depresiasi):

<i>Beban Penyusutan Kendaraan</i>	xxx	-
<i>Akumulasi Penyusutan Kendaraan</i>	-	xxx

- 2) The occurred mistakes were the key answers of the purchase transaction of office supplies and service supplies. Its repair suggestion is to differentiate the account used or make it more specific according to the type of supplies. The researcher revised it as follows:

Table 22. Revision of Answer Keys of Main Transaction Based on Suggestion of Accounting Learning Practitioner

Tran- saction No	Question	Answer Key
1	<i>Bayarlah kepada bank sejumlah Rp40.000,00 untuk pembelian alat tulis kantor.</i>	Before revision: Perlengkapan 40.000 - Kas - 40.000 After revision: Perlengkapan Kantor 40.000 - Kas - 40.000
2	<i>Perusahaan Anda membeli perlengkapan servis seharga Rp50.000,00. Pembayaran dilakukan melalui bank.</i>	Before revision: Perlengkapan 50.000 - Kas - 50.000 After revision: Perlengkapan Servis 50.000 - Kas - 50.000
3	<i>Anda harus membeli perlengkapan kantor senilai Rp60.000,00 (bayarlah melalui bank).</i>	Before revision: Perlengkapan 60.000 - Kas - 60.000 After revision: Perlengkapan Kantor 60.000 - Kas - 60.000
4	<i>Pembelian perlengkapan servis untuk operasional usaha menghabiskan biaya Rp70.000,00 yang harus Anda bayar melalui bank.</i>	Before revision: Perlengkapan 70.000 - Kas - 70.000 After revision: Perlengkapan Servis 70.000 - Kas - 70.000

4. Implementation Stage

The fourth stage in the research and development of the ADDIE model is the implementation stage. At this stage, “The Company” board game was implemented to students through two trial phases: field trial

and product implementation test. After the field trial carried out, the researcher first done the 3rd revision to improve the quality of the developed learning media before used in the product implementation test. The results of each activity at the implementation stage were described as follows:

a. Field Trial

The field trial aims to find out the students' assessment of the developed learning media and gain feedback to revise the developed product, and also found out the most effective way to apply the learning media in the classroom lesson. The field trial was conducted in class X AKKL 1 SMK Negeri 1 Yogyakarta on Thursday, February 15th, 2018. The number of field trial participants was 32 students, consisting of 3 male students and 29 female students.

In the field trial, students were divided into 5 groups, with 3 groups of 8 students and 2 groups of 4 students. The group contains 8 people playing "The Company" board game in pairs or 1 pawn for 2 students, while the group contains 4 people play it individually or 1 pawn for 1 student. Based on observations on these groups, games performed by paired system are more effective for use in the class than by individual system because: 1) the play time is shorter; 2) student can discuss with his play partner to solve the problems that arise in the game so the clever student can help the less-clever student to study adjusting journal entries; and 3) students can

motivate each other not to give up easily in solving problems that arise during the game.

After playing “The Company” board game, students filled out the media assessment questionnaire. Students were asked to provide the assessment of the content, instructional design, and technical design aspect of the developed learning media. The recapitulation of the media assessment results by the students on field trial can be seen in Appendix 4c. Students on field trial also provided suggestions/comments about the developed learning media. These suggestions/comments detailed in Appendix 4d. The students’ suggestions/comments and the researcher’s observations results during the implementation of the developed learning media on field trial then reviewed as a basis for 3rd revision.

b. 3rd Revision

The 3rd revision was made according to the results of the field trial. During the field trial, students asked several recurring questions relating to the game components that they did not understand. Students also provided feedback for the media developed by filling out the comment/suggestion column on the media assessment questionnaire. Based on these points, the researcher made improvements on “The Company” board game as follows:

- 1) Revised the ending equity computation formula on the game instructions.

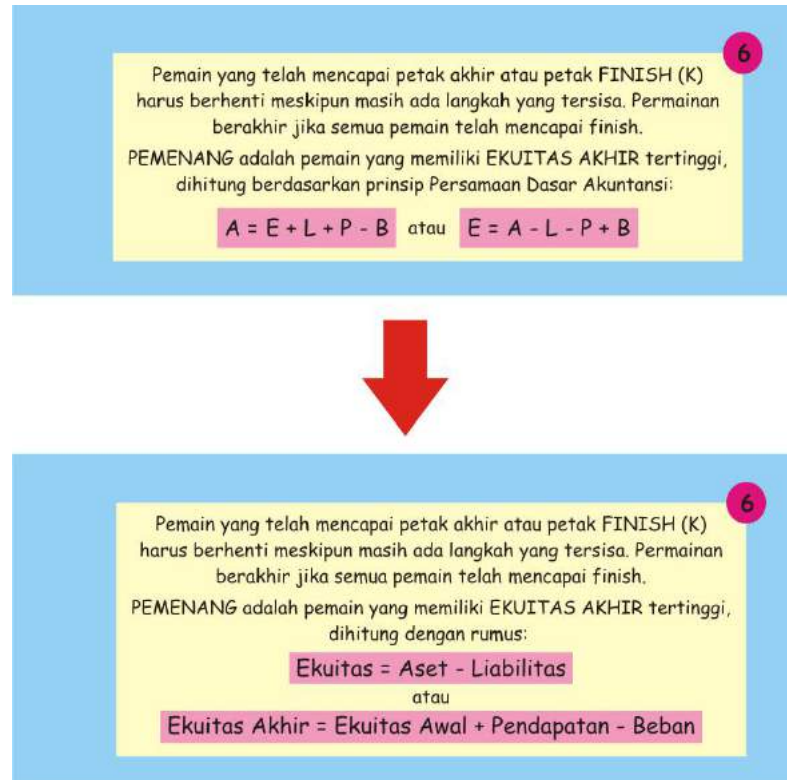


Figure 12. Revision of the Ending Equity Formula on Game Instruction

2) Added the explanations of the cards on the game instructions.

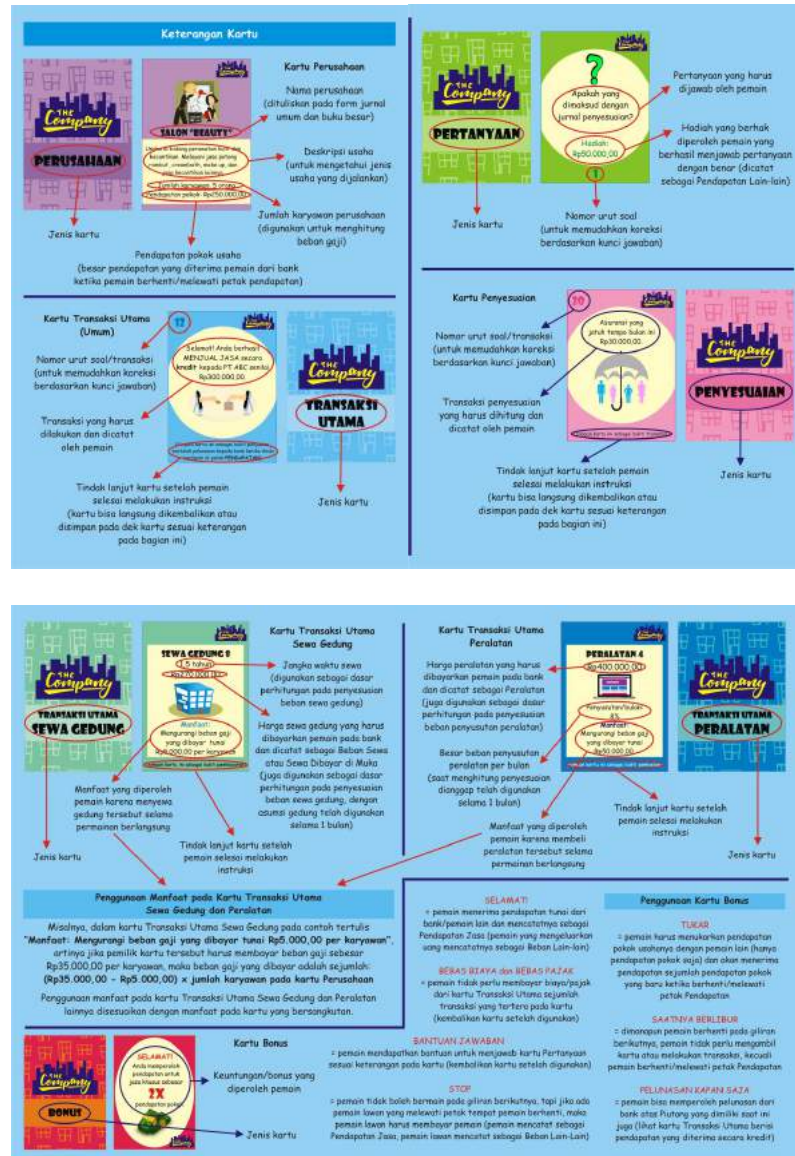


Figure 13. Additional Card Explanations in Game Instruction

c. Product Implementation Test

The product implementation test was conducted in class X AKKL 2 SMK Negeri 1 Yogyakarta on Friday, March 23rd, 2018 with the number of participants as many as 32 students. In the implementation, students were divided into 4 groups of 8 people.

The grouping of the students used the jigsaw method based on the last test score on Basic Accounting subject. The play system applied was a pair system, or 1 pawn for 2 people. The allocation of the learning time used in the product implementation test is 3 hours or 3 x 45 minutes, with the learning activities as contained in the Lesson Plan (or RPP) in Appendix 1b.

The product implementation test was done to find out the students' response to the developed learning media. At this phase, students played "The Company" board game, then provided the media feasibility assessment on the content, instructional design, and technical design aspect. The recapitulation of the students' assessment results on the product implementation test can be seen in Appendix 4g. Furthermore, this phase also used to measure changes in students' learning motivation as a response of the using of learning media.

5. Evaluation Stage

There are 2 (two) types of evaluation conducted on the research and development of "The Company" board game as a learning media of Basic Accounting, namely formative evaluation and summative evaluation. The formative evaluation assesses the feasibility of the developed learning media with the aim of product improvement at each stage of development. The summative evaluation was conducted to

determine the impact of its usage on students' learning motivation at the end of the development program.

The formative evaluation by material expert, media expert, accounting learning practitioner, and students produced data in the form of feasibility value of the developed learning media, which will be presented in the next section. The formative evaluation also produced data in the form of repair suggestions or comments about the developed learning media that used as a reference for product revision, as described in the development and implementation stage. The result of this evaluation is the final product of "The Company" board game as a learning media of Basic Accounting (Appendix 1g).

The summative evaluation is the measurement of the impact of the learning media usage in relation with students' learning motivation using standard instrument or instrument that has passed the validity and reliability test. The questionnaire used to measure students' learning motivation consist of 28 items of valid statements with details of 23 positive statements and 5 negative statements. This questionnaire has also been through empirical test with Cronbach's Alpha value of 0,889 with instrument reliability criteria $\geq 0,600$ (Appendix 2f). The summative evaluation was conducted with one-group pre-test and post-test experimental design on the product implementation test in class X AKKL 2 SMK Negeri 1 Yogyakarta. This experiment is an experimental design done by filling out the questionnaire of students' learning motivation

before and after the learning media usage to measure the improvement of students' learning motivation. The measurement result of students' learning motivation before and after the using of the developed learning media will be discussed in Section (D) Product Trial Results.

C. Product Validation Results

Validation of the developed learning media is done by material expert, media expert, and accounting learning practitioner. This validation aimed to determine the feasibility of the product development from the point of view of the experts. The validation results are described as follows:

1. Material Expert Validation

The material expert who performed the validation is Patriani Wahyu Dewanti, S.E., M.Acc. (Lecturer of Accounting Study Program FE UNY). The material expert asked to provide an assessment of the content and instructional design aspect of the developed learning media. The assessment was done by putting the check mark (✓) on a questionnaire using the Likert scale with 5 (five) alternative answers, which are Very Good, Good, Enough, Bad, and Very Bad. The results of the assessment was analyzed by converting qualitative data into quantitative data, calculating the average score on each aspect assessed, and converting the average score into qualitative data to find out the feasibility categories of learning media based on predefined score conversion guidelines. Validation questionnaire for material expert

consists of 8 indicators with 26 statements. Recapitulation of validation results by material expert is presented as follows:

Table 23. Recapitulation of Media Validation Results by Material Expert

Aspect	Number of Statements	Total Score	Average Score	Categori
Content	17	66	3,88	Feasible
Instructional Design	9	36	4,00	Feasible
Average Score of All Aspects			3,94	Feasible

Source: Primary data processed

Based on Table 23, the developed learning media obtained an average score of 3,88 for the content aspect and 4,00 for the instructional design aspect. Based on the score conversion guidelines in Table 14, the scores of both aspects earned the value of “B” and belong to the “Feasible” category. The average score of all aspects of the media developed assessment by material expert obtained a score of 3,94 or earned the value of “B” with the “Feasible” category. Thus, according to the results of material expert validation, “The Company” board game learning media is worthy to be used in terms of the content and instructional design aspect.

2. Media Expert Validation

The media expert who performed the validation is Rizqi Ilyasa Aghni, S.Pd., M.Pd. (Lecturer of Accounting Education Study Program FE UNY). The media expert asked to provide an assessment of the instructional design, technical design, and social considerations aspect of the developed learning media. The assessment was done by putting the check mark (√) on a questionnaire using the Likert scale with 5 (five)

alternative answers, which are Very Good/Strongly Agree, Good/Agree, Enough/Simply Agree, Bad/Disagree, and Very Bad/Very Disagree. The results of the assessment was analyzed by converting qualitative data into quantitative data, calculating the average score on each aspect assessed, and converting the average score into qualitative data to find out the feasibility categories of learning media based on predefined score conversion guidelines. Validation questionnaire for media expert consists of 6 indicators with 37 statements. Recapitulation of validation results by media expert is presented as follows:

Table 24. Recapitulation of Media Validation Results by Media Expert

Aspect	Number of Statements	Total Score	Average Score	Categori
Instructional Design	10	43	4,30	Strongly Feasible
Technical Design	25	108	4,32	Strongly Feasible
Social Considerations	2	10	5,00	Strongly Feasible
Average Score of All Aspects			4,54	Strongly Feasible

Source: Primary data processed

Based on Table 24, the developed learning media earned an average score of 4,30 for the instructional design aspect, 4,32 for the technical design aspect, and 5,00 for the social considerations aspect. Based on the score conversion guidelines in Table 14, the scores of these three aspects earned the value of “A” and include to the “Strongly Feasible” category. The average score of all aspects of the media developed assessment by media expert scored 4,54 or earned the “A” value with the category “Strongly Feasible”. Thus, according to the results of material expert validation, “The Company” board game

learning media is very worthy to be used in terms of the instructional design, technical design, and social considerations aspect.

3. Accounting Learning Practitioner Validation

The accounting learning practitioner who performed the validation is Dra. A.W. Widowati (Basic Accounting Teacher of SMK Negeri 1 Yogyakarta). The learning practitioner acts as a material expert as well as a media expert. The accounting learning practitioner validated all aspects of media assessment, include content aspect, instructional design aspect, technical design aspect, and social considerations aspect. The assessment was done by putting the check mark (√) on a questionnaire using the Likert scale with 5 (five) alternative answers, which are Very Good/Strongly Agree, Good/Agree, Enough/Simply Agree, Bad/Disagree, and Very Bad/Very Disagree. The results of the assessment was analyzed by converting qualitative data into quantitative data, calculating the average score on each aspect assessed, and converting the average score into qualitative data to find out the feasibility categories of learning media based on predefined score conversion guidelines. Validation questionnaire for accounting learning practitioner consists of 12 indicators with 41 statements. Recapitulation of validation results by accounting learning practitioner is presented as follows:

Table 25. Recapitulation of Media Validation Results by Accounting Learning Practitioner

Aspect	Number of Statements	Total Score	Average Score	Categori
Content	16	70	4,38	Strongly Feasible
Instructional Design	10	49	4,90	Strongly Feasible
Technical Design	13	65	5,00	Strongly Feasible
Social Considerations	2	10	5,00	Strongly Feasible
Average Score of All Aspects			4,82	Strongly Feasible

Source: Primary data processed

Based on Table 25, the developed learning media obtained an average score of 4,38 for the content aspect, 4,90 for the instructional design aspect, 5,00 for the technical design aspect, and 5,00 for the social considerations aspect. Based on the score conversion guidelines in Table 14, the scores of these four aspects earned the value of “A” and belongs to the “Strongly Feasible” category. The average score of all aspects of the media developed assessment by accounting learning practitioner obtained a score of 4,82 or earned the value of “A” in the “Strongly Feasible” category. Thus, according to the results of accounting learning practitioner validation, “The Company” board game learning media is very worthy to be used in terms of the content, instructional design, technical design, and social considerations aspect.

D. Product Trial Results

The trial of “The Company” board game as learning media of Basic Accounting is done on 2 (two) times, that is field trial and product implementation test. In the field trial, the researcher assessed the feasibility of learning media by distributing questionnaires to students who were subjects of trial. While in the product implementation test, the researcher assessed the

feasibility of learning media and measured the differences in students' learning motivation before and after its usage in Basic Accounting lesson. The results of product trials that have been done by the researcher presented as follows:

1. Field Trial

Field trials were conducted in class X AKKL 1 SMK Negeri 1 Yogyakarta with the trial subjects of 32 students. In this trial, students played "The Company" board game and then filled out the media assessment questionnaires. Students were asked to provide the assessment of content, instructional design, and technical design aspect of the developed learning media. The assessment was done by putting the check mark (✓) on a questionnaire using the Likert scale with 5 (five) alternative answers, which are Very Good, Good, Enough, Bad, and Very Bad. The results of the assessment was analyzed by converting qualitative data into quantitative data, calculating the average score on each aspect assessed, and converting the average score into qualitative data to find out the feasibility categories of learning media based on predefined score conversion guidelines. The media assessment questionnaires for students consists of 10 indicators with 28 statements. Recapitulation of media assessment results by students on field trial is presented in the following table.

Table 26. Recapitulation of Media Assessment Results by Students on Field Trial

Aspect	Number of Statements	Total Score	Average Score	Categori
Content	10	1.354	4,23	Strongly Feasible
Instructional Design	8	1.115	4,36	Strongly Feasible
Technical Design	10	1.420	4,44	Strongly Feasible
Average Score of All Aspects			4,34	Strongly Feasible

Source: Primary data processed

Based on Table 26, the developed learning media obtained an average score of 4,23 for the content aspect, 4,36 for the instructional design aspect, and 4,44 for the technical design aspect. Based on the score conversion guidelines in Table 14, the scores of these three aspects earned the value of “A” and belongs to the “Strongly Feasible” category. The average score of all aspects of the media developed assessment by students on field trial obtained a score of 4,34 or earned the “A” value or classified in the “Strongly Feasible” category. Thus, according to the results of students on field trial assessment, “The Company” board game learning media is very worthy to be used in terms of the content, instructional design, and technical design aspect.

2. Product Implementation Test

Product implementation test were conducted in class X AKKL 2 SMK Negeri 1 Yogyakarta with the research subjects of 32 students. The researcher conducted it to find out students’ response to the developed learning media. The results of product implementation test was the feasibility assessment of learning media and the measurement of

students' learning motivation as the response of the learning media usage on real learning situations in the classroom.

a. Product Feasibility Assessment

Students on the product implementation test provided the media assessment. The assessment was done by putting the check mark (√) on a questionnaire using the Likert scale with 5 (five) alternative answers, which are Very Good, Good, Enough, Bad, and Very Bad. The results of the assessment was analyzed by converting qualitative data into quantitative data, calculating the average score on each aspect assessed, and converting the average score into qualitative data to find out the feasibility categories of learning media based on predefined score conversion guidelines. The media assessment questionnaires for students consists of 10 indicators with 28 statements. Recapitulation of media assessment results by students on product implementation test is presented as follows:

Table 27. Recapitulation of Media Assessment Results by Students on Product Implementation Test

Aspect	Number of Statements	Total Score	Average Score	Categori
Content	10	1.354	4,48	Strongly Feasible
Instructional Design	8	1.115	4,59	Strongly Feasible
Technical Design	10	1.420	4,63	Strongly Feasible
Average Score of All Aspects			4,57	Strongly Feasible

Source: Primary data processed

Based on Table 27, the developed learning media obtained an average score of 4,48 for the content aspect, 4,59 for the instructional design aspect, and 4,63 for the technical design aspect. Based on the

score conversion guidelines in Table 14, the scores of these three aspects earned the “A” value and classified into the category of “Strongly Feasible”. The average score of all aspects of the media developed assessment by students on product implementation test scored 4,34 or obtained the value of “A” with the “Strongly Feasible” category. Thus, according to the results of students on product implementation test assessment, “The Company” board game learning media is very worthy to be used in terms of the content, instructional design, and technical design aspect.

b. Measurement of Students’ Learning Motivation

The measurement of the achievement of product development goals to improve students’ learning motivation was carried out by one-group pre-test and post-test experimental design. Students were asked to fill out questionnaires before and after using the developed learning media, then the results of these two questionnaires were compared to measure the differences in students’ learning motivation before and after the using of the developed learning media in Basic Accounting lesson. Filling the questionnaire was done by putting the check mark (✓) in the questionnaire using the Likert scale with 4 (four) alternative answers, that are Strongly Agree, Agree, Less Agree, and Disagree. The questionnaire used to measure students’ learning motivation consist of 28 items of valid statements with details of 23 positive statements and 5 negative statements.

Reliability test on this questionnaire obtained Cronbach's Alpha value of 0,889 with instrument reliability criteria $\geq 0,600$, so it is declared reliable. The measurement result of students' learning motivation before and after the using of the learning media is presented as follows:

Table 28. Recapitulation of Students' Learning Motivation Questionnaires Before and After Use of Learning Media

No	Measured Aspects	Before		After		Improvement (%)
		Total	%	Total	%	
1.	Liveliness	489	76,41	524	81,88	5,47
2.	Persistence	618	80,47	662	86,20	5,73
3.	Attention	423	82,62	442	86,33	3,71
4.	Participation	164	64,06	180	70,31	6,25
5.	Interest	681	76,00	739	82,48	6,47
6.	Achievement	474	92,58	476	92,97	0,39
	Total	2849	79,49	3023	84,35	4,85

Source: Primary data processed

Percentage of students' learning motivation score before use of "The Company" board game:

$$\begin{aligned}
 &= \frac{\text{learning motivation score}}{\text{maximum score}} \times 100\% \\
 &= \frac{2849}{32 \times 4 \times 28} \times 100\% \\
 &= 79,49\%
 \end{aligned}$$

Percentage of students' learning motivation score after use of "The Company" board game:

$$\begin{aligned}
 &= \frac{\text{learning motivation score}}{\text{maximum score}} \times 100\% \\
 &= \frac{3023}{32 \times 4 \times 28} \times 100\% \\
 &= 84,35\%
 \end{aligned}$$

The improvement of students' learning motivation occurs when the percentage of final learning motivation score (after the using of learning media) is higher than the percentage of initial learning motivation score (before the using of learning media). Based on Table 28, we have known that the percentage of initial motivation score for all aspects measured is 79,49%, while the percentage of final learning motivation score is 84,35%. It means that the percentage of the final motivation score increased by 4,85% from the percentage of initial learning motivation scores, which indicates that the using of "The Company" board game on Basic Accounting learning can improve students' learning motivation. Recapitulation of the measurement results of students' learning motivation in detail can be seen in Appendix 5.

In the above calculation, we have known that there is an increase in students' learning motivation as the impact of the using of "The Company" board game in Basic Accounting learning. However, the paired sample t-test needed to determine whether the change of students' learning motivation is significant or not. The hypothesis proposed in paired sample t-test is the alternative hypothesis (H_a) that is the using of "The Company" board game as a learning media of Basic Accounting can improve students' learning motivation, so the null hypothesis (H_0) is the using of "The Company" board game as a learning media of Basic Accounting can

not improve students' learning motivation. The paired sample t-test was done by comparing the average score of students' learning motivation before and after the learning media usage. The learning motivation score was obtained from the sum of the questionnaire results with 28 statement items on the scale of 4, so the maximal score of learning motivation is 112 (28 x 4). The total learning motivation score of each student before and after the using of "The Company" board game is presented in the following table.

Table 29. Total Score of Students' Learning Motivation

No	Before	After	No	Before	After
1	98	103	18	98	102
2	86	91	19	84	91
3	89	93	20	87	93
4	94	101	21	95	100
5	84	93	22	88	92
6	85	90	23	84	87
7	73	82	24	97	101
8	92	98	25	87	91
9	95	99	26	84	91
10	89	100	27	90	94
11	86	90	28	90	93
12	74	83	29	103	107
13	93	98	30	93	96
14	79	86	31	90	95
15	88	93	32	91	97
16	97	102	Total	2849	3023
17	86	91			

Source: Primary data processed

Table 30. Recapitulation of Paired Sample T-Test Result

		Mean		Correlation	Sig.	t	Sig. (2-tailed)
		After	Before				
Pair 1	MB_Sesudah - MB_Sebelum	94,4688	89,0313	,958	,000	15,774	,000

Source: Primary data processed

Based on the recapitulation table of paired sample t-test results using the help of computer program above, it is known that the average of the total learning motivation score after the using of “The Company” board game is 94,4688. While the average of the total learning motivation score before the using of “The Company” board game is 89,0313. The correlation between the two variables is 0,958 with sig. 0,000, which means that the correlation of the total learning motivation score before and after the using of “The Company” board game is strong and significant.

In the calculation of paired samples t-test obtained t_{count} 15,774 with $df = 31$ and sig (p) 0,000. The t_{table} value at $df = 31$ with the 5% significance level is 2,03951. Because $t_{\text{count}} (15,774) > t_{\text{table}} (2,03951)$ and $p < 0,05$, it can be interpreted that there is a significant difference in students’ learning motivation before and after the using of “The Company” board game. So, H_0 is rejected and H_a accepted. Thus, we can conclude that the using of “The Company” board game as a learning media of Basic Accounting can improve the students’ learning motivation of class X AKKL 2 SMK Negeri 1 Yogyakarta.

The T-test calculation is also performed on each aspect of students’ learning motivation. It is done to determine which aspects are significantly improved after the using of “The Company” board game and which aspects are not affected by the using of “The

Company” board game. The T-test results on each aspect of students’ learning motivation are discussed as follows:

1) Liveliness Aspect

This aspect is a measure of the magnitude of the student’s need of the learning material. Students with strong learning motivation always actively follow the learning course (Joomla, 2009: 6). Based on Table 28 we know that the percentage of initial liveliness aspect is 76,41% and the percentage of final liveliness aspect is 81,88%. It means that the percentage of liveliness aspect increased by 5,47%. The recapitulation of T-test results for liveliness aspect is:

Table 31. Recapitulation of T-Test Result of Liveliness Aspect

		Mean		Correlation	Sig.	t	Sig. (2-tailed)
		After	Before				
Pair 2	Liveliness_A - Liveliness_B	16,3750	15,2813	,725	,000	4,496	,000

Source: Primary processed data

Based on the T-test result, we know that the scores of liveliness aspect before and after the using of “The Company” board game have a correlation of 0,725 with Sig. 0,000. It means that the correlation of the liveliness aspect score before and after the using of “The Company” board game is strong and significant. In the T-test of the liveliness aspect before and after the using of the “The Company” board game earned t_{count} 4,496 with sig (p) 0,000. Because $t_{\text{count}} > t_{\text{table}}$ (2,03951) and $p < 0,05$, it can be interpreted that there is a significant difference in the

liveliness aspect of students' learning motivation before and after the using of "The Company" board game. Thus, the using of "The Company" board game on Basic Accounting learning can improve students' liveliness. It is because the using of this game as a learning medium required students to follow the learning course through active involvement in the game. This game required students to master the material for winning the game so that students became more active to find out about the material. This is in line with the statement of Sadiman, et al. (2014: 17-18) about the function of the learning media, that is to overcome the passive attitude of students because it can lead to the learning passion.

Based on the results, the teachers can apply this learning media in the classroom lesson to improve students' liveliness in learning. The teachers should assist students to answer the questions that arise during the game as a result of students' curiosity about the material. The teachers can provoke students to actively solve the problems and encourage students to discuss in answering these problems. While the students should pay attention to the various questions presented in the game and try to find out the answers so their knowledge and skills can increase.

2) Persistence Aspect

This aspect measures the persistence and tenacity of the students in learning, especially when they get the tasks and face the learning difficulties. According to Joomla (2009: 6) persistence becomes important because the learning takes time while the success is not always easy to achieve. Based on Table 28 we know that the initial persistence aspect percentage is 80,47% and the final persistence aspect percentage is 86,20%. The percentage of persistence aspect increased by 5,73%. The recapitulation of T-test results for persistence aspect is:

Table 32. Recapitulation of T-Test Result of Persistence Aspect

		Mean		Correlation	Sig.	t	Sig. (2-tailed)
		After	Before				
Pair 3	Persistence_A - Persistence_B	20,6875	19,3125	,844	,000	7,716	,000

Source: Primary processed data

Based on the T-test results we know that the scores of persistence aspect before and after the using of “The Company” board game have a correlation of 0,844 with Sig. 0,000. It means that the correlation of the persistence aspect score before and after the using of “The Company” board game is strong and significant. In the T-test of the persistence aspect before and after the using of “The Company” board game obtained t_{count} 7,716 with sig (p) 0,000. Because $t_{count} > t_{table}$ (2,03951) and $p < 0,05$, it can be interpreted that there is a significant difference in the persistence aspect of students’ learning motivation before

and after the using of “The Company” board game. Thus, the using of “The Company” board game on Basic Accounting learning can improve the students’ persistence. The increased of students’ persistence occurred because through this game, students were given problems to be solved on the spot to continue the game. It required students to find out seriously about the material presented so they could solve the problem. This learning media made students challenged to be able to practice the adjusting journal entries material in a fun way. This is in line with the statement of Mayer & Harris (2009) that the board game used as a learning media causes students to feel happy to complete the activities complained in the context of learning.

The increased of the students’ persistence as a result of the using of “The Company” board game can give a positive impact on student achievement because students become more persistent to master adjusting journal entries material to win this game. Based on the results, the teachers can use this game in Basic Accounting learning to increase students’ persistence. The teachers should ask questions that must be answered when using this game so the learning process of the students more focused. The teachers can also ask students to make a summary at the end of the lesson to review the material that they get from the game

so they really pay attention to the material during the game. While for students, it is important to maintain that persistence in studying adjusting journal entries because this material will be difficult to master if they do not seriously study it.

3) Attention Aspect

This aspect is characterized by a person's curiosity, constantly concentrating on listening to the teacher explanations, and not doing any other work during the learning process (Joomla, 2009: 6). Students who have high learning motivation will tend to concentrate on the lesson, while students with low learning motivation tend to less concentrate on the lesson and busied themselves to do other work. Based on Table 28 we know that the percentage of initial attention aspect is 82,62% and the the percentage of final attention aspect is 86,33%. The percentage of the attention aspect increased by 3,71%. The recapitulation of T-test results for the attention aspect is:

Table 33. Recapitulation of T-Test Result of Attention Aspect

		Mean		Correlation	Sig.	t	Sig. (2-tailed)
		After	Before				
Pair 4	Attention_A - Attention_B	13,8125	13,2188	,658	,000	3,320	,002

Source: Primary processed data

Based on the results of the T-test we know that the correlation between the score of the attention aspect before and after the using of "The Company" board game is 0,658 with Sig. 0,000. It means that the correlation of attention aspect score

before and after the using of “The Company” board game is strong and significant. In the T-test of attention aspects before and after the using of “The Company” board game obtained t_{count} 3,320 with sig (p) 0,002. Because $t_{count} > t_{table}$ (2,03951) and $p < 0,05$, it can be interpreted that there is a significant difference in attention aspect of students’ learning motivation before and after the using of “The Company” board game. Thus, the using of “The Company” board game on Basic Accounting learning can increase students’ attention to the lessons. This is because this learning media required students to pay attention to the game process and solve the problems that arose during the game to win it. The increased of students’ attention also occurred because the learning media has the attention function, that is directing the attention of students to concentrate on the subject materials (Levie & Lentz, in Arsyad, 2011: 16-17).

One of the purposes of the learning media usage as stated by Sanaky (2013: 9) is helping to increase the concentration of students on the learning process. Based on the above analysis, the using of “The Company” board game as a learning media of Basic Accounting is proven able to achieve that purpose because this media can improve students’ attention on Basic Accounting learning. Therefore, the teachers can use this learning media to increase students’ attention to the subject material. Teachers can

also use this media for an alternative way in delivering subject material to prevent students from getting bored and losing concentration on learning. Other than that, the students can use it to study the adjusting journal entries independently in a more purposeful way so they are easier to concentrate on the material being studied.

4) Participation Aspect

This aspect measures the level of students' involvement in the learning. According to Joomla (2009: 6) students with high learning motivation will have a strong encouragement to engage and participate actively in learning. Based on Table 28 we know that the initial participation aspect percentage is 64,06% and the final participation aspect percentage is 70,31%. The percentage of the participation aspect increased by 6.25%. The recapitulation of T-test results for participation aspect is:

Table 34. Recapitulation of T-Test Result of Participation Aspect

		Mean		Correlation	Sig.	t	Sig. (2-tailed)
		After	Before				
Pair 5	Participation_A - Participation_B	5,6250	5,1250	,679	,000	4,209	,000

Source: Primary processed data

Based on the T-test results we know that the correlation between the participation aspect score before and after the using of “The Company” board game is 0,679 with Sig. 0,000. It means that the correlation of participation aspect score before and after the using of “The Company” board game is strong and

significant. In the T-test of participation aspect before and after the using of “The Company” board game earned t_{count} 4,209 with sig (p) 0,000. Because $t_{\text{count}} > t_{\text{table}}$ (2,03951) and $p < 0,05$, it can be interpreted that there is a significant difference in the participation aspect of students’ learning motivation before and after the using of “The Company” board game. Thus, the using of “The Company” board game on Basic Accounting learning can increase students’ participation in learning. The increased of students’ participation could occur because the using of “The Company” board game as a learning media of Basic Accounting made students directly involved in learning through solving problems presented in this learning media. It is in accordance with Sudjana & Rivai’s statement (2013: 6-7) regarding the role of the media in the learning process, one of which is as a tool to present problems to encourage students for studying and solving them in the learning process. In its use, each pawn is played by a team of 2 (two) students who could discuss to solve the problems that arose. It caused students to actively participate in learning and enabled each student to be a learning source for others.

In line with Chiarello & Castellano’s (2016: 2) statement about the characteristics of the board game, the using of “The Company” board game in Basic Accounting learning allowed a

“learn by doing” approach in which students were actively involved in conducting service company’s transactions so they obtained the development of skills and knowledge directly. Therefore, in the use of this game in the classroom, the teachers must assist and guide students to be able to master the material and solve problems that arise in the game. It needs to be done so that the development of skills and knowledge of students can occur optimally. Moreover, the students must maintain this high level of participation in Basic Accounting learning so that they can obtain the optimal learning outcomes.

5) Interest Aspect

This aspect is about the interest in the materials, methods, and learning media. The presence of high motivation indicates that the student has an interest in something and feel has talent and potential, so that student tries to achieve his goals persistently (Joomla, 2009: 6). Based on Table 28 we know that the percentage of initial interest aspect is 76,00% and the percentage of final interest aspect is 82,48%. The percentage of interest aspect increased by 6,47%. The recapitulation of T-test results of the interest aspect is:

Table 35. Recapitulation of T-Test Result of Interest Aspect

		Mean		Correlation	Sig.	t	Sig. (2-tailed)
		After	Before				
Pair 6	Interest_A - Interest_B	14,8750	14,8125	,684	,000	6,125	,000

Source: Primary processed data

Based on the T-test results we know that the correlation between the interest aspect score before and after the using of “The Company” board game is 0,684 with Sig. 0,000. It means that the correlation of interest aspect score before and after the using of “The Company” board game is strong and significant. In the T-test of the interest aspect before and after the using of “The Company” board game obtained t_{count} of 6,125 with sig (p) 0,000. Because $t_{\text{count}} > t_{\text{table}}$ (2,03951) and $p < 0,05$, it can be interpreted that there is a significant difference in the interest aspect of students’ learning motivation before and after the using of “The Company” board game. Thus, the using of “The Company” board game on Basic Accounting learning can increase the students’ interest in learning. The students’ interest can increase because the design of this learning media has been adjusted to the characteristics of students who become the main target. It allowed the learning to match with the interest of the students. Another factor that caused the increase in the interest aspect is because the game is an interesting learning media. This is in line with the statement of Sadiman, et al. (2014: 78-80) that one of the advantages of using games in learning is its fun to do, entertaining, and interesting. The game has that advantage because of the element of competition in it and the hesitancy

because we do not know who will win and lose until the game ends.

The increase in the interest aspect means the students became more interested to learn the Basic Accounting materials after using “The Company” board game. This interest caused students trying to find out about the material and it will have an impact on improving the students’ knowledge. If the students’ knowledge increases, then the students’ achievement will also increase. Therefore, the teachers should strive to make students maintain and increase the interest in Basic Accounting materials so they will be enthusiastic to learn it. The teachers can use “The Company” board game as an alternative learning media to increase students’ interest. While the students can use this game to learn independently about adjusting journal entries material in a fun, entertaining, and interesting way so they are more interested in mastering it.

6) Achievement Aspect

This aspect is an aspect that measures students’ achievement. The students who have strong learning motivation will try to get high achievement, while students who have weak learning motivation not too want to get high achievement (Joomla, 2009: 6). Based on Table 28 we know that the percentage of initial achievement aspect is 92,58% and the percentage of final

achievement aspect is 92,97%. The percentage of achievement aspect increased by 0,39%. The recapitulation of T-test result for the achievement aspect is:

Table 36. Recapitulation of T-Test Result of Achievement Aspect

		Mean		Correlation	Sig.	t	Sig. (2-tailed)
		After	Before				
Pair 7	Achievement_A - Achievement_B	14,8750	14,8125	,525	,002	,360	,721

Source: Primary processed data

Based on the T-test results we know that the achievement aspect score before and after the using of “The Company” board game has a correlation of 0,525 with Sig. 0,002. It means that the correlation of achievement aspect score before and after the using of “The Company” board game is strong and significant. In the T-test of the achievement aspect before and after the using of “The Company” board game obtained t_{count} 0,360 with sig (p) 0,721. Because $t_{\text{count}} < t_{\text{table}}$ (2,03951) and $p > 0,05$, it can be interpreted that there is no significant difference in achievement aspect of students’ learning motivation before and after the using of “The Company” board game. Thus, the using of “The Company” board game on Basic Accounting learning does not increase the students’ desire to get learning achievement. According to de Byl & Brand (2011: 574) one of the factors that influence the individual student motivation is the desire to show good achievement. Based on the measurement results of students’ learning motivation before the using of “The

Company” board game, the achievement aspect obtained score of 92,58%. This very high number indicates that without the using of the learning media the students already have a strong desire for achievement. It caused the using of this game in learning did not have a significant impact on the achievement aspects. Based on the results, the teachers need to find ways to maintain and also improve students’ desire for achievement as one of the factors that lead to students’ learning motivation. While the students must maintain this high desire for achievement, even increase it, so they will be more motivated to learn.

E. Final Product Review

The development of “The Company” board game as a learning media of Basic Accounting to improve students’ learning motivation of class X AKKL 2 SMK Negeri 1 Yogyakarta using research and development of the ADDIE model. The ADDIE model is a development model of learning system designed by Dick & Carry (in Mulyatiningsih, 2013: 200), consisting of 5 developmental stages covering analysis, design, development or production, implementation or delivery, and evaluation. These development stages proved able to produce the final product of “The Company” board game as a learning media of Basic Accounting, especially to study the adjustment journal entries material, which is feasible to be used. The feasibility of this learning media is

evidenced by the validation conducted by material expert, media expert, accounting learning practitioner, and students through questionnaires.

Assessment questionnaire of “The Company” board game learning media was developed based on evaluation criteria of print-based media from Department of Education Prince Edward Island (2008). These criteria include content aspect, instructional design aspect, technical design aspect, and social considerations aspect, so it can assess the media feasibility from different points of view. According to the results of the media feasibility assessment based on these four aspects as has been described in the research results, the developed learning media declared feasible to use. The overall recapitulation of the assessment results can be seen in the following table.

Table 37. Recapitulation of Learning Media Assessment Results

Rated Aspect	Assessment Results					Average Score	Categori
	1	2	3	4	5		
Content	3,88	-	4,38	4,23	4,48	4,24	Strongly Feasible
Instructional Design	4,00	4,30	4,90	4,36	4,59	4,43	Strongly Feasible
Technical Design	-	4,32	5,00	4,44	4,63	4,60	Strongly Feasible
Social Considerations	-	5,00	5,00	-	-	5,00	Strongly Feasible
Average Score	3,94	4,54	4,82	4,34	4,57	4,44	Strongly Feasible

Explanations:

- 1 : Material Expert
- 2 : Media Expert
- 3 : Accounting Learning Practitioner
- 4 : Students on Field Trial
- 5 : Students on Product Implementation Test

(Primary data processed)

The determination of the average score category on each aspect of the media validation uses the score conversion guidelines in Table 14. Based on the table, the developed learning media scores “A” and classified in the

“Strongly Feasible” category for all assessed aspects. Thus, according to the assessment results of all validators, “The Company” board game learning media is very worthy to be used in terms of the content, instructional design, technical design, and social considerations aspect.

“The Company” board game as a learning media of Basic Accounting has also been tested to measure the impact of its usage on students’ learning motivation. The measurement of students’ learning motivation before and after the using of “The Company” board game on Basic Accounting lesson proved that it can improve students’ learning motivation by 4,85%. The result of paired sample t-test obtained $t_{\text{count}} (15,774) > t_{\text{table}} (2.03951)$ with $p < 0,05$, meaning that there is a significant difference in students’ learning motivation before and after its usage. Thus, the using of “The Company” board game as a learning media of Basic Accounting can improve the students’ learning motivation of class X AKKL 2 SMK Negeri 1 Yogyakarta. This result is relevant to the researches of Yanete (2016) and Shah (2017) which showed that the using of the learning media on Accounting learning can improve students’ learning motivation.

The criteria used to measure students’ learning motivation in this research consists of 6 aspects, namely liveliness, persistence, attention, participation, interest, and achievement. The result of the measurement on liveliness aspect showed that the percentage of learning motivation improved from 76,41% to 81,88% or increased by 5,47%, while the participation aspect improved from 64,06% to 70,31% or increased by 6,25%. This is in line with

the statement of Sadiman, et al. (2014: 17-18) about the function of learning media, which is to overcome the passive attitude of the students because the learning media can lead to the passion of learning. Measurements of other aspects of learning motivation also showed an improvement, i.e. persistence aspects increased by 5.73%, attention aspect increased by 3.71%, interest aspect increased by 6.47%, and achievement aspect increased by 0.39%. The improvement in the aspects of learning motivation indicates that the using of learning media can improve the students' concentration in the learning process (Sanaky, 2013: 9). Its usage also directs the students' attention to concentrate on the content of the lesson and increase the students' enjoyment in processing the learning materials (Levie & Lentz, in Arsyad, 2011: 16-17). Several factors that influence the increase in learning motivation are:

1. "The Company" board game is a new learning media for students, thus causing students excited to try it.
2. This developed learning media is the media in the form of games, where the game is a fun thing for students so its use will lead to a pleasant and interesting learning atmosphere.
3. The game used as a learning media requires students to be actively involved in learning.
4. The display of "The Company" board game has an interesting design which can attract students' attention to the material presented.

After going through the stages of the research and development, the researcher obtained the final product of "The Company" board game. This

game is a print-based learning media used in Basic Accounting subject, especially to study the adjusting journal entries material. It uses the concept of simulation-based game with a storyline on corporate financial management. The game consists of the components listed in Table 32 below. The final design of this learning media can be seen in Appendix 1g.

Table 38. Final Product Components of “The Company” Board Game

No	Component	Amount	Size
1.	Game Board	1 set	57 cm x 42 cm (consists of 6 parts of puzzle with size 22,5 cm x 21 cm)
2.	Game Instruction	1 set	14,8 cm x 21 cm (12 halaman)
3.	Pawns	6 pieces	2,5 cm x 3,5 cm x 1,75 cm
4.	Dice	1 piece	1,5 cm x 1,5 cm x 1,5 cm
5.	Playing money	1 pack	7,4 cm x 3,5 cm
6.	Bank Debt Proof	1 pack	5 cm x 2,5 cm
7.	Deck of Cards	6 sheets	22,5 cm x 8 cm
8.	<i>Perusahaan</i> Cards	6 sheets	5 cm x 7 cm
9.	<i>Transaksi Utama</i> Cards (general)	40 sheets	5 cm x 7 cm
10.	<i>Transaksi Utama Peralatan</i> Cards	8 sheets	5 cm x 7 cm
11.	<i>Transaksi Utama Sewa Gedung</i> Cards	8 sheets	5 cm x 7 cm
12.	<i>Penyesuaian</i> Cards	20 sheets	5 cm x 7 cm
13.	<i>Pertanyaan</i> Cards	15 sheets	5 cm x 7 cm
14.	<i>Bonus</i> Cards	10 sheets	5 cm x 7 cm
15.	Answer Key	1 set	14,8 cm x 21 cm (24 sheets)
16.	Recording Sheet	6 sets	21 cm x 22,5 cm (1 sheets of general journal and 4 sheets of ledger per set)
17.	Packaging	1 set	22,8 cm x 21,3 cm x 4 cm (main box) 10,3 cm x 7,3 cm x 1,8 cm (card box) 22,5 cm x 7,9 cm x 1,8 cm (box of playing money, dice, pawns, and bank debt proof)

“The Company” board game as an innovation of Basic Accounting learning media has several strengths and limitations. The strengths of this media are:

1. This media has the flexibility to be used as a learning tool in the classroom or used independently by students outside the classroom.
2. It is a print-based learning media so it is quite easy to be reproduced.
3. The packaging of this media is compact so it is easy to move or carry.
4. This media can simulate the financial transactions of service company starting from the beginning (paid-up capital) until the adjustment transaction at the end of period so it enables students to understand the accounting cycle of service companies easily.
5. This media allows intense interaction among the players so it can develop students' social skills.
6. As a game, this media can present a fun learning environment and enable a learning-by-doing approach.

The limitations of “The Company” board game are as follows:

1. This media takes a long time to play so the classroom learning using this media needs to consider the allocation of the available lesson hours.
2. Students need to reproduce the recording sheets (general journal and ledger) by themselves if they want to reuse this media because the recording sheets available on the game set are limited.
3. This media does not present adjusting journal entries material in the theoretical or explanation form so the students who have not understood

the material may find the difficulties to play this game without the mentoring of teachers or people who already understand it.

F. Development Limitations

Limitations of this research and development of “The Company” board game as a learning media of Basic Accounting is:

1. The developed media is limited to simulate the accounting cycle for the service company, not including the accounting for the trading company and the manufacturing company, and the theoretical questions presented only focused on the adjusting journal entries material.
2. The test to measure the impact of the learning media usage is only done on students’ learning motivation, so it has not known the effect on students’ learning achievement.
3. The media effectiveness test only used one-group pre-test and post-test experimental design. It would be better to test the media effectiveness using control-group pre-test and post-test experimental design so it can be seen the comparison of the increased learning motivation of the students who use product development with those who do not use it
4. This learning media only tested to students of class X AKKL 1 and X AKKL 2 SMK Negeri 1 Yogyakarta academic year 2017/2018.

CHAPTER V

CONCLUSIONS AND SUGGESTIONS

A. Conclusions about The Product

Based on the results of research and development of “The Company” board game, we can conclude that:

1. The development of “The Company” board game as a learning media of Basic Accounting to improve students’ learning motivation of class X AKKL 2 SMK Negeri 1 Yogyakarta academic year 2017/2018 was conducted through 5 (five) development stages, covering:
 - a. Analysis of the result of observations, interviews, and documentation to find out the development needs, the characteristics of the students, and the learning materials contained in the product development. Based on the analysis results, it is determined that “The Company” board game is the learning media developed in this study.
 - b. Design, consisting of making product design, designing the game rules and learning plot, and designing the product evaluation instruments. The results of this stage were used as a reference in the development of “The Company” board game.
 - c. Development or production, the stage where the initial prototype of “The Company” board game was made, validated by the material expert, media expert, and accounting learning practitioner, then revised according to repair suggestions or comments from the validators. The results of this stage was a product that is ready to be implemented.

- d. Implementation in the form of field trial on 32 students X AKKL 1 and product implementation test on 32 students of AKKL X 2 SMK Negeri 1 Yogyakarta. After field trial, the media were first revised to make it more feasible to use in product implementation test. Implementation stage was done to find out students' response as user to "The Company" board game developed.
 - e. Evaluation, consisting of formative evaluation and summative evaluation. The formative evaluation was conducted to assess the feasibility of the "The Company" board game, while the summative evaluation was conducted to determine the impact of "The Company" board game usage on students' learning motivation. The results of formative evaluation indicated that the learning media developed feasible to use, while the results of summative evaluation indicated that this media can improve students' learning motivation. The results of all research and development stages of the learning media that has been done is the final product of "The Company" board game as a learning media of Basic Accounting.
2. The feasibility assessment of "The Company" board game learning media conducted by material expert, media expert, and practitioner of accounting learning obtained the following results:
 - a. Material expert scored 3,88 for the content aspect and 4,00 for the instructional design aspect, thus obtained the average score of 3,94 which is included in the "Feasible" category.

- b. Media expert scored 4,30 for the instructional design aspect, 4,32 for the technical design aspect, and 5,00 for the social considerations aspect, or earned the average score of 4,54 with the “Strongly Feasible” category.
 - c. Accounting learning practitioner scored 4,38 for the content aspect, 4,90 for the instructional design aspect, 5,00 for the technical design aspect, and 5,00 for the social considerations aspect, so obtained the average score of 4,82 or classified as “Strongly Feasible”.
 3. Assessment of “The Company” board game as a learning media of Basic Accounting according to the students’ opinions on field trial scored 4,23 for the content aspect, 4,36 for the instructional design aspect, and 4,44 for the technical design aspect, with the average score is 4,34 or classified as “Strongly Feasible”. Based on the students’ assessment on the product implementation test, this developed learning media scored 4,48 for the content aspect, 4,59 for the instructional design aspect, and 4,63 for the technical design aspect, so it earned the average score of 4,57 or included in the “Strongly Feasible” category.
 4. The results of the measurement of students’ learning motivation before and after the using of “The Company” board game as a learning media of Basic Accounting showed increase percentage of final motivation score of 4,85%, from 79,49% to 84,35%. Based on paired sample t-test, obtained t_{count} 15,774 with $df = 31$ and $\text{sig (p)} 0,000$. Because $t_{\text{count}} (15,774) > t_{\text{table}} (2,03951)$ and $p < 0,05$, it can be interpreted that there is a

significant difference in students' learning motivation before and after the using of "The Company" board game. Thus, "The Company" board game can improve students' learning motivation.

B. Product Utilization Suggestion

1. For Teachers

- a. the using of games on learning requires a relatively longer time than conventional learning, therefore this game should be used on learning with the time allocation 3 hours lesson.
- b. Teachers should classify students in the classroom by the jigsaw method, with students who are good at group leaders. The group leader's job is as a banker that is separate from the players. Before starting the lesson, the teacher may give explanation to the group leader first so the teacher's role to explain to the students can be assisted by the group leader. Furthermore, the group leader is tasked to explain the material for his friends who have not understood.
- c. Teachers should limit the playing time and allocate time to review the material that students have learned from the game at the end of the lesson. If that is not possible, teachers may ask the students to make a self-contained summary of the material they successfully learned to be discussed at the next meeting.

2. For Students

- a. Students should observe the game instructions first before starting to play, especially if it used on independent learning.

- b. This game has the flexibility to use and game rules can be adjusted as needed, but all players must agree on the game rules changes to minimize injustice.

C. Dissemination and Further Product Development

1. “The Company” board game can be patented and marketed as a learning media of Basic Accounting as well as a game to introduce accounting to the public.
2. Further research of this learning media can be done on a wider scope or at different schools to test its effectiveness. Effectiveness testing will be better if using true experimental design especially with pretest-posttest control group design, so the internal validity or the quality of research design can be higher.
3. Further research may develop this product by focusing on other materials, for example for the accounting cycle of a trading or manufacturing company by modifying transactions, questions, and types of companies managed by players.
4. Product development in the form of digital games is very possible, especially in line with current technological developments, but must consider the availability of time and cost.

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APPENDIXES

“

APPENDIX 1

FINAL PRODUCT

- a. Syllabus
- b. Lesson Plan
- c. Learning Material
- d. Main Transaction Revision Based on Suggestion from the Material Expert
- e. Questions, Transactions, and Answer Keys After Revision
- f. Game Instructions
- g. Final Product of “The Company” Board Game

Appendix 1a. Syllabus

SILABUS MATA PELAJARAN AKUNTANSI DASAR

Satuan Pendidikan : SMK Negeri 1 Yogyakarta
Bidang Keahlian : Bisnis dan Manajemen
Program Keahlian : Akuntansi dan Keuangan
Paket/Kompetensi Keahlian : Akuntansi dan Keuangan Lembaga
Kelas/Semester : X / 2

Kompetensi Inti:

- KI 1: Menghayati dan mengamalkan ajaran agama yang dianutnya.
- KI 2: Menghayati dan mengamalkan perilaku jujur, disiplin, tanggung jawab, peduli (gotong royong, kerjasama, toleran, damai), santun, responsif dan proaktif, dan menunjukkan sikap sebagai bagian dari solusi atas berbagai permasalahan dalam berinteraksi secara efektif dengan lingkungan sosial dan alam serta dalam menempatkan diri sebagai cerminan bangsa dalam pergaulan dunia.
- KI 3: Memahami, menerapkan dan menganalisis pengetahuan faktual, konseptual, dan prosedural berdasarkan rasa inginnya tentang ilmu pengetahuan, teknologi, seni, budaya, dan humaniora dalam wawasan kemanusiaan, kebangsaan, kenegaraan, dan peradaban terkait penyebab fenomena dan kejadian dalam bidang kerja yang spesifik untuk memecahkan masalah.
- KI 4: Mengolah, menalar, dan menyaji dalam ranah konkret dan ranah abstrak terkait dengan pengembangan dari yang dipelajarinya di sekolah secara mandiri, dan mampu melaksanakan tugas spesifik di bawah pengawasan langsung.

Kompetensi Dasar	Materi Pokok	Pembelajaran	Penilaian	Alokasi Waktu	Sumber Belajar
1.1. Menunjukkan keimanan sebagai rasa syukur dan keyakinan terhadap	<ul style="list-style-type: none"> Pengertian jurnal 	Mengamati <ul style="list-style-type: none"> Diberikan 	Tugas <ul style="list-style-type: none"> Diskusi 	20 Jp	1. Buku teks Pengantar

Kompetensi Dasar	Materi Pokok	Pembelajaran	Penilaian	Alokasi Waktu	Sumber Belajar
<p>kebesaran Sang Pencipta karena menyadari keteraturan dan kompleksitas alam dan jagad raya yang diatur oleh Sang Pencipta.</p> <p>1.2. Menyadari kebesaran Tuhan yang men-ciptakan alam semesta dan semua unsur di dalamnya.</p>	<p>penyesuaian</p> <ul style="list-style-type: none"> • Transaksi/akun yang memerlukan penyesuaian • Membuat jurnal penyesuaian 	<p>ilustrasi/tayangan/gambar mengenai pencatatan transaksi perusahaan jasa</p> <ul style="list-style-type: none"> • Mempelajari berbagai sumber bacaan terkait • Diskusi kelas dari sebuah studi kasus • Diskusi kelompok untuk menyelesaikan studi kasus • Mengerjakan tugas individu <p>Menanya</p> <ul style="list-style-type: none"> • Berdiskusi untuk memperoleh klarifikasi tentang pencatatan transaksi perusahaan jasa <p>Mengeksplorasi</p> <ul style="list-style-type: none"> • Mengumpulkan berbagai informasi tentang pencatatan transaksi perusahaan jasa 	<p>kelompok</p> <ul style="list-style-type: none"> • Membuat notula • Merangkum hasil diskusi • Studi kasus kelompok • Tugas individu <p>Observasi</p> <ul style="list-style-type: none"> • Ceklist lembar pengamatan kegiatan diskusi kelompok • Ceklist lembar pengamatan tugas 		<p>Akuntansi, buku referensi yang relevan</p> <p>2. Majalah, koran, internet</p>
<p>2.1. Memiliki motivasi internal dan menunjukkan rasa ingin tahu dalam menemukan dan memahami pengetahuan dasar tentang ilmu yang dipelajarinya.</p> <p>2.2. Menunjukkan perilaku ilmiah (disiplin, jujur, teliti, tanggung jawab, obyektif, kritis, kreatif, inovatif, santun, peduli, dan ramah lingkungan) dalam melakukan pembelajaran akuntansi.</p> <p>2.3. Menghargai kerja individu dan kelompok dalam pembelajaran sehari-hari sebagai wujud implementasi sikap kerja.</p>					

Kompetensi Dasar	Materi Pokok	Pembelajaran	Penilaian	Alokasi Waktu	Sumber Belajar
3.10.Menganalisis transaksi jurnal penyesuaian.		Asosiasi <ul style="list-style-type: none"> Menguraikan kembali informasi yang diperoleh tentang pencatatan transaksi perusahaan jasa Menyimpulkan dari keseluruhan materi Menganalisis informasi dan data-data yang diperoleh tentang pencatatan transaksi perusahaan jasa Komunikasi <ul style="list-style-type: none"> Memberikan pendapat, masukan, tanya jawab selama diskusi Menjelaskan/mempresentasikan hasil diskusi/praktik dalam bentuk tulisan 	individu		
4.10.Membuat jurnal penyesuaian.			Portofolio <ul style="list-style-type: none"> Laporan tertulis kelompok Laporan tertulis individu Tes <ul style="list-style-type: none"> Tes tulis bentuk uraian dan/atau studi kasus 		

Appendix 1b. Lesson Plan

RENCANA PELAKSANAAN PEMBELAJARAN

No. RPP: 10

Satuan Pendidikan : SMK Negeri 1 Yogyakarta
Bidang Keahlian : Bisnis dan Manajemen
Program Keahlian : Akuntansi dan Keuangan
Kompetensi Keahlian : Akuntansi dan Keuangan Lembaga
Mata Pelajaran : Akuntansi Dasar (C2)
Kelas/Semester : X / 1
Alokasi Waktu : 3 x 45 menit (1x pertemuan) dari 20 jp

A. Kompetensi Inti

1. Menghayati dan mengamalkan ajaran agama yang dianutnya.
2. Menghayati dan mengamalkan perilaku jujur, disiplin, tanggung jawab, peduli (gotong royong, kerjasama, toleran, damai), santun, responsif dan proaktif, dan menunjukkan sikap sebagai bagian dari solusi atas berbagai permasalahan dalam berinteraksi secara efektif dengan lingkungan sosial dan alam serta dalam menempatkan diri sebagai cerminan bangsa dalam pergaulan dunia.
3. Memahami, menerapkan dan menganalisis pengetahuan faktual, konseptual, dan prosedural berdasarkan rasa ingin tahunya tentang ilmu pengetahuan, teknologi, seni, budaya, dan humaniora dalam wawasan kemanusiaan, kebangsaan, kenegaraan, dan peradaban terkait penyebab fenomena dan kejadian dalam bidang kerja yang spesifik untuk memecahkan masalah.
4. Mengolah, menalar, dan menyaji dalam ranah konkret dan ranah abstrak terkait dengan pengembangan dari yang dipelajarinya di sekolah secara mandiri, dan mampu melaksanakan tugas spesifik di bawah pengawasan langsung.

B. Kompetensi Dasar

- 3.10. Menganalisis transaksi jurnal penyesuaian.
- 4.10. Membuat jurnal penyesuaian.

C. Indikator Pencapaian Kompetensi

- 3.10.1. Dapat menjelaskan pengertian dan fungsi jurnal penyesuaian.
- 3.10.2. Dapat menerangkan tujuan proses penyesuaian.

- 3.10.3. Dapat menganalisis transaksi jurnal penyesuaian.
- 4.10.1. Dapat membuat jurnal penyesuaian berdasarkan instruksi.

D. Tujuan Pembelajaran

Setelah mengikuti serangkaian kegiatan pembelajaran, peserta didik mampu:

1. Menjelaskan pengertian dan fungsi jurnal penyesuaian dengan santun.
2. Menerangkan tujuan proses penyesuaian secara mandiri.
3. Menganalisis transaksi jurnal penyesuaian dengan percaya diri.
4. Membuat jurnal penyesuaian berdasarkan instruksi secara mandiri dan tepat.

E. Materi Pembelajaran

1. Pengertian dan fungsi jurnal penyesuaian.
2. Tujuan proses penyesuaian.
3. Transaksi/akun yang memerlukan penyesuaian, terdiri dari kelompok deferal (beban ditunda/*deffered expenses* dan pendapatan ditunda/*deffered revenue*) dan kelompok akrual (beban yang masih harus dibayar dan pendapatan yang masih akan diterima)
4. Membuat jurnal penyesuaian, yaitu untuk transaksi:
 - a. Beban dibayar di muka (*prepaid expense*)
 - b. Pendapatan diterima di muka (*deferred income*)
 - c. Beban pemakaian perlengkapan
 - d. Pendapatan yang masih harus diterima (*accrued income*)
 - e. Beban yang masih harus dibayar (*accrued expense*)
 - f. Piutang yang tidak dapat ditagih/kerugian piutang
 - g. Penyusutan aset tetap dan aset tetap tidak berwujud (depresiasi dan amortisasi)
 (materi lengkap terlampir)

F. Pendekatan/Strategi/Metode Pembelajaran

1. Pendekatan : *Scientific* (Ilmiah)
2. Model : *Discovery Learning*
3. Metode : diskusi, ceramah, *jigsaw*, *games*, penugasan

G. Kegiatan Pembelajaran

Pertemuan Pertama (3 jpl)

1. Pendahuluan/Kegiatan Awal (10 menit)

- a. Guru memberikan salam dan mengajak peserta didik berdoa menurut agama dan keyakinan masing-masing.
- b. Guru mempersensi peserta didik.

- c. Guru mengingatkan kembali materi pelajaran pada pertemuan sebelumnya.
- d. Guru menyampaikan topik pembelajaran dan memberikan pertanyaan rangsangan kepada peserta didik.
- e. Guru menyampaikan tujuan pembelajaran dan rencana kegiatan yang akan dilaksanakan atau skenario pembelajaran.

2. Kegiatan Inti (115 menit)

Pertemuan ke-	Sintak	Kegiatan		Alokasi Waktu
		Guru	Peserta Didik	
1	Pemberian rangsangan (<i>Stimulation</i>)	<ul style="list-style-type: none"> ✓ Menampilkan tayangan mengenai pencatatan transaksi perusahaan jasa. ✓ Menugaskan siswa untuk membaca buku terkait materi penyusunan jurnal penyesuaian. ✓ Menjelaskan materi penyusunan jurnal penyesuaian pada siswa. 	<ul style="list-style-type: none"> ✓ Memperhatikan tayangan mengenai pencatatan transaksi perusahaan jasa. ✓ Membaca buku terkait materi penyusunan jurnal penyesuaian. ✓ Menyimak materi penyusunan jurnal penyesuaian yang disampaikan oleh guru. 	115 menit
	Identifikasi masalah (<i>Problem statement</i>)	<ul style="list-style-type: none"> ✓ Membagi siswa ke dalam kelompok diskusi (8 orang) dengan model <i>jigsaw</i> berdasarkan nilai. ✓ Menyampaikan instruksi dan mendistribusikan peralatan <i>games</i> pada siswa. ✓ Membagikan lembar kerja siswa sebagai bahan diskusi. 	<ul style="list-style-type: none"> ✓ Membentuk kelompok diskusi (8 orang) dengan model <i>jigsaw</i> berdasarkan nilai. ✓ Memperhatikan instruksi dan komponen <i>games</i> yang diberikan oleh guru. ✓ Mengamati tugas yang diberikan guru pada lembar kerja siswa. 	
	Pengumpulan data (<i>Data Collection</i>)	<ul style="list-style-type: none"> ✓ Meminta siswa untuk memainkan <i>games</i> secara berkelompok. 	<ul style="list-style-type: none"> ✓ Memainkan <i>games</i> secara berkelompok. ✓ Menganalisis materi yang tersaji dalam <i>games</i>. ✓ Membaca buku dan 	

			berbagai sumber lain untuk memperjelas hal-hal yang belum dipahami.	
	Pembuktian data (<i>Data processing</i>)	<ul style="list-style-type: none"> ✓ Meminta siswa mengisi lembar kerja siswa sesuai instruksi. ✓ Memberikan penjelasan terkait materi yang belum dipahami oleh siswa. ✓ Membimbing siswa untuk mengklarifikasi jawaban pada lembar kerja siswa. 	<ul style="list-style-type: none"> ✓ Berdiskusi dalam kelompok kecil untuk mengisi lembar kerja siswa sesuai instruksi. ✓ Menanyakan materi yang belum dipahami pada guru. ✓ Menyampaikan hasil diskusi untuk memperoleh klarifikasi jawaban. 	
	Menarik simpulan/ generalisasi (<i>Generalization</i>)	<ul style="list-style-type: none"> ✓ Membimbing siswa untuk menyimpulkan hasil diskusi. 	<ul style="list-style-type: none"> ✓ Merumuskan simpulan hasil diskusi. ✓ Mempresentasikan hasil diskusi dalam bentuk tulisan melalui lembar kerja siswa. ✓ Menyampaikan saran dan pertanyaan untuk melengkapi dan memperjelas hasil diskusi. ✓ Menentukan simpulan akhir jawaban dan dokumentasi akhir. 	

3. Kegiatan Penutup (10 menit)

- a. Peserta didik bersama guru menyimpulkan hasil pembelajaran.
- b. Peserta didik melakukan refleksi terhadap kegiatan yang sudah dilakukan.
- c. Guru mengapresiasi keaktifan dan kinerja peserta didik.
- d. Peserta didik dan guru merencanakan tindak lanjut pembelajaran untuk pertemuan selanjutnya.
- e. Peserta didik memperoleh tugas/PR dari guru.

- f. Guru memimpin siswa untuk mengakhiri pembelajaran dengan berdoa sesuai agama dan kepercayaan masing-masing dan mengucapkan salam penutup.

H. Penilaian Pembelajaran, Remedial, dan Pengayaan

1. Teknik Penilaian

- a. Penilaian Pengetahuan : tes tulis, penugasan
- b. Penilaian Keterampilan : penugasan
- c. Penilaian Sikap : observasi

2. Instrumen Penilaian

a. Bentuk Instrumen: Tes Tulis

Soal dan Kunci Jawaban

A. Pilihan Ganda

1. Jurnal yang dibuat untuk mengoreksi akun-akun agar saldo-saldonya mencerminkan keadaan aset, kewajiban, ekuitas, pendapatan, dan beban yang sebenarnya disebut
 - a. Jurnal umum
 - b. Jurnal koreksi
 - c. Jurnal penyesuaian**
 - d. Jurnal penutup
 - e. Jurnal pembalik
2. Alokasi jumlah suatu aset tetap yang dapat disusutkan sepanjang masa manfaat aset yang ditaksir merupakan pengertian dari
 - a. Depresiasi**
 - b. Amortisasi
 - c. Pemakaian perlengkapan
 - d. Deplesi
 - e. Kerugian piutang
3. Beban-beban yang sudah menjadi kewajiban perusahaan namun belum dicatat disebut
 - a. *Prepaid expense*
 - b. *Accrued income*
 - c. *Prepaid income*
 - d. *Deferred expense*
 - e. *Accrued expense***
4. Pendapatan yang telah menjadi hak perusahaan, namun belum dicatat

dalam pembukuan disebut juga

a. Utang usaha

b. Pendapatan diterima di muka

c. Pendapatan yang masih harus diserahkan

d. Piutang pendapatan

e. *Deferred income*

5. Pada 1 Mei 2015 Bengkel “LESTARI” membayar beban iklan untuk 8 kali penerbitan di koran “Rakyat” sebesar Rp600.000,00. Sampai dengan akhir tahun 2015, iklan yang sudah diterbitkan sebanyak 6 kali penerbitan. Jurnal penyesuaian untuk Bengkel “LESTARI” pada 31 Desember 2015 jika pencatatan menggunakan pendekatan Laba Rugi adalah ...

a. Beban Iklan

Rp450.000,00

-

Iklan Dibayar di Muka

-

Rp450.000,00

b. Beban Iklan

Rp150.000,00

-

Iklan Dibayar di Muka

-

Rp150.000,00

c. Iklan Dibayar di Muka

Rp450.000,00

-

Beban Iklan

-

Rp450.000,00

d. Iklan Dibayar di Muka

Rp300.000,00

-

Beban Iklan

-

Rp300.000,00

e. Iklan Dibayar di Muka

Rp150.000,00

-

Beban Iklan

-

Rp150.000,00

6. Pada 1 Juli 2016, Pak Ali menerima uang dari penyewa untuk membayar bangunan yang dikontrakannya seharga Rp10.500.000,00 dengan jangka waktu 2 tahun. Jika Pak Ali mencatatnya sebagai Pendapatan Sewa, maka jurnal penyesuaian yang diperlukan pada 31 Desember 2016 adalah ...

a. Pendapatan Diterima di Muka

Rp2.625.000,00

-

Pendapatan Sewa

-

Rp2.625.000,00

b. Pendapatan Sewa

Rp2.625.000,00

-

Pendapatan Diterima di Muka

-

Rp2.625.000,00

c. Pendapatan Diterima di Muka

Rp7.875.000,00

-

Pendapatan Sewa

-

Rp7.875.000,00

d. Pendapatan Sewa

Rp7.875.000,00

-

Pendapatan Diterima di Muka

-

Rp7.875.000,00

e. Pendapatan Diterima di Muka

Rp5.250.000,00

-

Pendapatan Sewa

-

Rp5.250.000,00

7. Bagian dari harga beli perlengkapan yang telah dipakai pada periode

- akuntansi bersangkutan disebut
- Beban penyusutan
 - Beban perlengkapan**
 - Beban sewa
 - Beban dibayar di muka
 - Beban depresiasi
8. Pada 1 April 2016 dibayar premi asuransi sebesar Rp2.700.000,00 untuk jangka waktu 3 tahun dan dicatat sebagai Asuransi Dibayar di Muka. Besarnya saldo akun Asuransi Dibayar di Muka setelah dilakukan penyesuaian pada tanggal 31 Desember 2017 adalah ...
- Rp2.025.000,00
 - Rp1.575.000,00
 - Rp1.125.000,00**
 - Rp900.000,00
 - Rp675.000,00
9. PT Cemerlang membayar asuransi untuk jangka waktu satu tahun pada tanggal 1 Oktober 2015 sebesar Rp24.000.000,00. Pada tanggal 31 Desember 2015, nilai asuransi yang telah jatuh tempo dan menjadi beban periode bersangkutan adalah sebesar ...
- Rp6.000.000,00**
 - Rp8.000.000,00
 - Rp14.000.000,00
 - Rp18.000.000,00
 - Rp24.000.000,00
10. Tanggal 7 Maret 2017 Salon “BEAUTY” membeli peralatan seharga Rp15.000.000,00 dengan penyusutan sebesar 20% per tahun tanpa nilai residu. Jurnal penyesuaian yang harus dibuat pada Salon “BEAUTY” untuk mencatat penyusutan peralatan tersebut pada 31 Desember 2017 adalah ...
- | | | |
|---------------------------------------|-----------------------|-----------------------|
| a. Beban Penyusutan Peralatan | Rp3.000.000,00 | - |
| Akumulasi Penyusutan Peralatan | - | Rp3.000.000,00 |
| b. Beban Penyusutan Peralatan | Rp2.500.000,00 | - |
| Akumulasi Penyusutan Peralatan | - | Rp2.500.000,00 |
| c. Akumulasi Penyusutan Peralatan | Rp3.000.000,00 | - |
| Beban Penyusutan Peralatan | - | Rp3.000.000,00 |
| d. Akumulasi Penyusutan Peralatan | Rp2.500.000,00 | - |

Beban Penyusutan Peralatan	-	Rp2.500.000,00
e. Beban Penyusutan Peralatan	Rp3.000.000,00	-
Peralatan	-	Rp3.000.000,00

B. Essai

1. Jelaskan tujuan proses penyesuaian pada suatu siklus akuntansi!

Tujuan proses penyesuaian adalah:

- Agar setiap akun nominal (akun-akun pendapatan dan akun-akun beban) menunjukkan pendapatan dan beban yang seharusnya diakui dalam suatu periode akuntansi.
- Agar setiap akun riil, khususnya akun-akun aset dan akun-akun kewajiban, menunjukkan jumlah yang sebenarnya pada akhir periode akuntansi.

2. Jelaskan apa yang dimaksud dengan beban dibayar di muka (*prepaid expense*)!

Beban dibayar di muka (*prepaid expense*) yaitu beban-beban yang telah dibayar namun merupakan beban pada periode berikutnya.

3. Jelaskan apa yang dimaksud dengan pendapatan diterima di muka (*deferred income*)!

Pendapatan diterima di muka (*deferred income*) yaitu pendapatan yang sudah diterima, tetapi belum dikerjakan pada periode bersangkutan atau dengan kata lain merupakan pendapatan untuk periode berikutnya.

4. Pada tanggal 1 April 2017, Tn. Ali membayar sewa gedung untuk jangka waktu 2 tahun sebesar Rp2.400.000,00 dan mencatatnya sebagai Beban Sewa. Oleh karena itu, pada tanggal 31 Desember 2017 jurnal penyesuaian yang harus dibuat oleh Tn. Ali adalah ...

Tanggal		Keterangan	Ref	Debet	Kredit
2017	Des. 31	Sewa Dibayar di Muka Beban Sewa (Penyesuaian beban sewa gedung)		1.500.000 -	- 1.500.000

5. Pada tanggal 27 Desember 2017, Nn. Lina menerima uang dari pelanggan untuk membayar ongkos jahit sebesar Rp150.000,00 dan mencatatnya sebagai Pendapatan Jasa. Akan tetapi, rupanya pekerjaan tersebut baru bisa diselesaikan bulan depan. Oleh karena

itu, pada tanggal 31 Desember 2017 Nn. Lina harus membuat jurnal penyesuaian yaitu ...

Tanggal		Keterangan	Ref	Debet	Kredit
2017	31	Pendapatan Jasa		150.000	-
Des.		Pendapatan Diterima di Muka		-	150.000
		(Penyesuaian pendapatan jasa jahit)			

Pedoman Penskoran

Soal pilihan ganda

Jawaban benar skor 1, salah atau tidak dijawab skor 0

Soal uraian

Soal nomor 1 skor maksimal 5

Soal nomor 2 skor maksimal 2

Soal nomor 3 skor maksimal 2

Soal nomor 4 skor maksimal 3

Soal nomor 5 skor maksimal 3

$$\text{Nilai} = \frac{\text{skor perolehan}}{\text{skor maksimal}} \times 100$$

b. Bentuk Instrumen: Penugasan (Individu)

Soal:

Berikut ini merupakan neraca saldo Penjahit “INDAH” pada 31 Desember 2017.

Penjahit “INDAH”

Neraca Saldo

Per 31 Desember 2017

(dalam Rp)

No. Akun	Nama Akun	Debet	Kredit
111	Kas	14.525.000	-
112	Piutang Usaha	10.300.000	-
113	Cadangan Kerugian Piutang	-	-
114	Perlengkapan Kantor	1.540.000	-
115	Perlengkapan Servis	2.100.000	-
116	Sewa Dibayar di Muka	7.200.000	-

117	Pendapatan yang Masih Harus Diterima	-	-
121	Peralatan	15.000.000	-
122	Akumulasi Penyusutan Peralatan	-	3.000.000
123	Kendaraan	21.000.000	-
124	Akumulasi Penyusutan Kendaraan	-	2.275.000
211	Utang Usaha	-	4.850.000
212	Utang Beban	-	-
221	Utang Bank	-	12.000.000
311	Modal Nn. Indah	-	24.200.000
312	Prive Nn. Indah	750.000	
411	Pendapatan Jasa	-	52.000.000
412	Pendapatan Lain-lain	-	175.000
511	Beban Gaji	22.000.000	-
513	Beban Listrik, Air, dan Telepon	2.750.000	-
514	Beban Sewa	-	-
515	Beban Perlengkapan	-	-
516	Beban Penyusutan Peralatan	-	-
517	Beban Penyusutan Kendaraan	-	-
518	Beban Kerugian Piutang	-	-
519	Beban Rupa-rupa	900.000	-
521	Beban Administrasi Bank	435.000	-
Jumlah		98.500.000	98.500.000

Data penyesuaian per 31 Desember 2017 yaitu:

- Bank membebani Penjahit "INDAH" dengan biaya administrasi bank Rp40.000,00 dan memberikan pendapatan jasa giro Rp75.000,00.
- Perlengkapan kantor yang telah habis dipakai sebesar Rp890.000,00 dan perlengkapan servis yang telah habis dipakai sebesar Rp1.100.000,00.
- Piutang yang tidak dapat ditagih ditaksir sebesar 1% dari saldo piutang.
- Sewa dibayar di muka untuk 2 tahun dan berakhir 1 April 2019.
- Peralatan disusutkan sebesar 10% per tahun.
- Kendaraan disusutkan sebesar 10% per tahun.
- Pendapatan yang masih harus diterima sejumlah Rp2.100.000,00.
- Gaji karyawan bulan Desember 2017 yang belum dibayar sampai dengan tanggal tutup buku sebesar Rp1.800.000,00.
- Beban listrik, air, dan telepon bulan Desember 2017 yang belum dibayar

sebesar Rp250.000,00.

Diminta: Buatlah jurnal penyesuaian Penjahit “INDAH” per 31 Desember 2017!

Kunci Jawaban:

**Penjahit “INDAH”
Jurnal Umum
Per Desember 2017
(dalam Rp)**

Tgl.	Keterangan	Ref	Debet	Kredit
2017				
Des. 31	Beban Administrasi Bank		40.000	-
	Kas		35.000	-
	Pendapatan Lain-lain		-	75.000
	(Penyesuaian pendapatan jasa giro dan beban administrasi bank)			
Des. 31	Beban Perlengkapan		1.990.000	-
	Perlengkapan Kantor		-	890.000
	Perlengkapan Servis		-	1.100.000
	(Penyesuaian beban perlengkapan)			
Des. 31	Beban Kerugian Piutang		103.000	-
	Cadangan Kerugian Piutang		-	103.000
	(Penyesuaian kerugian piutang)			
Des. 31	Beban Sewa		2.700.000	-
	Sewa Dibayar di Muka		-	2.700.000
	(Penyesuaian beban sewa)			
Des. 31	Beban Penyusutan Peralatan		1.500.000	-
	Akumulasi Peny. Peralatan		-	1.500.000
	(Penyesuaian penyusutan peralatan)			
Des. 31	Beban Penyusutan Kendaraan		2.100.000	-
	Akumulasi Peny. Kendaraan		-	2.100.000
	(Penyesuaian penyusutan kendaraan)			
Des. 31	Pendapatan yang Masih Harus Diterima		2.100.000	-
	Pendapatan Jasa		-	2.100.000
	(Penyesuaian pendapatan jasa)			

Des. 31	Beban Gaji Utang Beban (Penyesuaian beban gaji)		1.800.000 -	- 1.800.000
Des. 31	Beban Listrik, Air, dan Telepon Utang Beban (Penyesuaian beban listrik, air, dan telepon)		250.000 -	- 250.000
	Total		12.618.000	12.618.000

Pedoman Penskoran

Rentang nilai : 0-100

Penskoran :

Judul jurnal ditulis lengkap.	1
Jurnal penyesuaian (a-b) dibuat dengan benar = 6 x 2	12
Jurnal penyesuaian (c-i) dibuat dengan benar = 4 x 7	28
Total jurnal benar	4
Total Skor	45

$$\text{Nilai} = \frac{\text{skor perolehan}}{\text{skor maksimal}} \times 100$$

c. Bentuk Instrumen: Penugasan (Kelompok)

Lembar Kerja Siswa		
No.	Nama Anggota Kelompok	No. Absen
1.		
2.		
3.		
4.		

Pertanyaan Diskusi:

1. Jelaskan arti dan kegunaan kertas kerja/neraca lajur (*work sheet*)!
2. Sebutkan langkah-langkah penyusunan neraca lajur!
3. Jelaskan pengertian dan fungsi jurnal penyesuaian (*adjustment*)!
4. Jelaskan tujuan dilakukannya proses penyesuaian pada akhir periode akuntansi!
5. Jelaskan transaksi apa saja yang memerlukan jurnal penyesuaian!

Jawaban:

1.

2.

3.

4.

5.

.

Pedoman Penskoran

Rentang nilai : 0-100

Penskoran :

Soal nomor 1	15
Soal nomor 2	20
Soal nomor 3	15
Soal nomor 4	20
Soal nomor 5	30
Total	100

$$\text{Nilai} = \frac{\text{skor perolehan}}{\text{skor maksimal}} \times 100$$

d. Bentuk Instrumen: Observasi

Instrumen Observasi

Sekolah : SMK Negeri 1 Yogyakarta
Mata Pelajaran : Akuntansi Dasar (C2)
Kelas/Semester : X / 1
Materi Pokok/Topik : Jurnal Penyesuaian
Tanggal Penilaian :

No	Nama Peserta Didik	Indikator																			
		Kedisiplinan				Tanggung jawab				Kejujuran				Kerjasama				Percaya diri			
		1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4
1																					
2																					
3																					
4																					
5																					
6																					
7																					
8																					
9																					
10																					
dst																					

Pedoman Penskoran

- Indikator sikap kedisiplinan dalam kerja kelompok.*
Skor 1 jika sama sekali tidak berusaha disiplin dalam kegiatan kelompok.
Skor 2 jika sudah ada usaha untuk disiplin dalam kegiatan kelompok tetapi belum konsisten.
Skor 3 jika sudah ada usaha untuk disiplin dalam kegiatan kelompok dan sudah konsisten.
Skor 4 jika sudah menunjukkan disiplin dalam kegiatan kelompok secara terus menerus dan konsisten.
- Indikator sikap tanggung jawab dalam kerja kelompok.*
Skor 1 jika sama sekali tidak berusaha bertanggung jawab dalam kegiatan kelompok.
Skor 2 jika sudah ada usaha untuk bertanggung jawab dalam kegiatan kelompok tetapi belum konsisten.
Skor 3 jika sudah ada usaha untuk bertanggung jawab dalam kegiatan kelompok

dan sudah konsisten.

Skor 4 jika sudah menunjukkan bertanggung jawab dalam kegiatan kelompok secara terus menerus dan konsisten

c. *Indikator sikap kejujuran dalam kerja kelompok.*

Skor 1 jika sama sekali tidak berusaha jujur dalam kegiatan kelompok.

Skor 2 jika sudah ada usaha untuk jujur dalam kegiatan kelompok tetapi belum konsisten.

Skor 3 jika sudah ada usaha untuk jujur dalam kegiatan kelompok dan sudah konsisten.

Skor 4 jika sudah menunjukkan jujur dalam kegiatan kelompok secara terus menerus dan konsisten.

d. *Indikator sikap kerjasama dalam kerja kelompok.*

Skor 1 jika sama sekali tidak berusaha bekerjasama dalam kegiatan kelompok.

Skor 2 jika sudah ada usaha untuk bekerjasama dalam kegiatan kelompok tetapi belum konsisten.

Skor 3 jika sudah ada usaha untuk bekerjasama dalam kegiatan kelompok dan sudah konsisten.

Skor 4 jika sudah menunjukkan bekerjasama dalam kegiatan kelompok secara terus menerus dan konsisten.

e. *Indikator sikap percaya diri dalam kerja kelompok.*

Skor 1 jika sama sekali tidak berusaha percaya diri dalam kegiatan kelompok.

Skor 2 jika sudah ada usaha untuk percaya diri dalam kegiatan kelompok tetapi belum konsisten.

Skor 3 jika sudah ada usaha untuk percaya diri dalam kegiatan kelompok dan sudah konsisten.

Skor 4 jika sudah menunjukkan percaya diri dalam kegiatan kelompok secara terus menerus dan konsisten.

I. Media/Alat, Bahan, dan Sumber Belajar

1. Media : buku, lembar kerja siswa, *internet*, *slide power point*, video tayangan, materi *games*
2. Alat : laptop, LCD proyektor, papan tulis, spidol
3. Sumber Belajar :
 - a. Sucipto, Toto. (2014). Pengantar Akuntansi dan Keuangan SMK Kelas X. Jakarta: Yudhistira.
 - b. Somantri, Hendri. (2007). Memahami Akuntansi untuk SMK Seri A. Bandung: Armico.
 - c. Syarif, Agus. (2017). Akuntansi Dasar. Bandung: HUP.
 - d. *Internet*: berbagai website yang relevan

Yogyakarta, Februari 2018

Mengetahui,

Guru Pengampu Mata Pelajaran



Dra. A.W. Widowati

NIP. 19591005 198403 2 003

Mahasiswa



In'am Fairuz Aiman

NIM. 14803241007

Appendix 1c. Learning Material

JURNAL PENYESUAIAN

A. Pengertian dan Fungsi Jurnal Penyesuaian

Pada pembukuan yang menganut dasar akrual (*accrual basic*), pendapatan harus diakui jika telah menjadi hak perusahaan pada periode tersebut dan beban harus diakui jika sudah menjadi kewajiban perusahaan pada periode yang bersangkutan. Jika selama periode berjalan pendapatan dan beban belum dicatat seluruhnya, hal ini akan mengakibatkan data yang tercantum dalam neraca saldo pada akhir periode pembukuan belum menunjukkan keadaan yang sebenarnya. Oleh karena itu, pada akhir periode akuntansi diperlukan suatu proses penyesuaian atas data yang tercantum pada neraca saldo sehingga dapat menggambarkan kondisi keuangan perusahaan yang sebenarnya.

Jurnal penyesuaian (*adjustment*) adalah jurnal yang dibuat untuk mengoreksi akun-akun buku besar, agar mencerminkan keadaan aset, kewajiban, ekuitas, beban, dan pendapatan yang sebenarnya. Kegunaan jurnal penyesuaian (*adjustment*) adalah agar laporan keuangan yang disusun mencerminkan keadaan entitas yang sebenarnya.

Jurnal penyesuaian dilakukan setelah penyusunan neraca saldo, sebelum penyusunan laporan keuangan. Dalam hal ini, apabila data yang tercantum dalam neraca saldo tidak memerlukan penyesuaian, maka siklus akuntansi langsung dilanjutkan pada penyusunan laporan keuangan. Akan tetapi, jika data dalam pembukuan perusahaan masih memerlukan penyesuaian, maka kegiatan berikutnya dalam siklus akuntansi yaitu: 1) membuat jurnal penyesuaian dan membukukan angka-angkanya ke dalam akun-akun buku besar yang bersesuaian; 2) menyusun neraca saldo yang telah disesuaikan; dan 3) menyusun laporan keuangan. Dengan demikian, jika diperlukan penyesuaian atas data yang tercantum dalam neraca saldo, maka penyusunan laporan keuangan harus ditunda sampai pembukuan selesai disesuaikan.

B. Transaksi/Akun yang Memerlukan Penyesuaian

Penyesuaian atas pendapatan dan beban akan berdampak pada aset dan kewajiban, dan pada akhirnya akan berdampak juga pada modal perusahaan. Oleh karena itu, dapat disimpulkan bahwa tujuan proses penyesuaian adalah:

1. Agar setiap akun nominal (akun-akun pendapatan dan akun-akun beban) menunjukkan pendapatan dan beban yang seharusnya diakui dalam suatu periode akuntansi.
2. Agar setiap akun riil, khususnya akun-akun aset dan akun-akun kewajiban, menunjukkan jumlah yang sebenarnya pada akhir periode akuntansi.

Sebagian besar penyesuaian yang harus dilakukan pada akhir periode dapat digolongkan menjadi dua kelompok, yaitu kelompok deferral dan kelompok akrual.

1. Kelompok deferral timbul dari pencatatan akuntansi yang dilakukan sedemikian rupa sehingga terjadi penundaan pengakuan suatu beban atau suatu pendapatan, yang diuraikan sebagai berikut.
 - a. Beban ditunda (*deffered expenses*) adalah pos-pos yang pada awal terjadi dicatat sebagai aset, tetapi diharapkan akan menjadi beban untuk kurun waktu tertentu atau melalui operasi normal perusahaan, atau disebut juga beban dibayar di muka. Contohnya adalah perlengkapan dan asuransi dibayar di muka.
 - b. Pendapatan ditunda (*deffered revenue*) adalah pos-pos yang pada awal terjadi dicatat sebagai kewajiban, tetapi diharapkan akan menjadi pendapatan untuk kurun waktu tertentu atau melalui operasi normal perusahaan, atau disebut juga pendapatan diterima di muka. Contohnya adalah sewa diterima di muka.
2. Kelompok akrual timbul dari keterlambatan pencatatan akuntansi yang terjadi sedemikian rupa sehingga perusahaan belum mencatat beban yang sudah terjadi dan pendapatan yang telah menjadi hak perusahaan, yang diuraikan sebagai berikut.

- a. Beban yang masih harus dibayar adalah beban yang telah terjadi dan sudah menjadi kewajiban perusahaan, tetapi belum dibayar dan belum dicatat, atau disebut juga utang beban. Contohnya adalah gaji pegawai yang sudah menjadi kewajiban perusahaan untuk membayarnya namun hingga akhir periode belum dibayar.
- b. Pendapatan yang masih akan diterima adalah pendapatan yang telah menjadi hak perusahaan, namun belum dicatat dalam pembukuan, atau disebut juga piutang pendapatan. Contohnya adalah pendapatan jasa yang masih akan diterima, yaitu pendapatan jasa yang telah menjadi hak perusahaan tetapi belum dicatat.

C. Membuat Jurnal Penyesuaian

1. Beban Dibayar di Muka (*Prepaid Expense*)

Beban dibayar di muka (*prepaid expense*), yaitu beban-beban yang telah dibayar namun merupakan beban pada periode berikutnya. Jika dicatat terlebih dahulu sebagai aset, maka contoh jurnalnya adalah:

Tanggal		Keterangan	Ref	Debet	Kredit
2015 Des	1	Sewa Dibayar di Muka Kas (Pembayaran sewa gedung untuk 2 tahun)		xxx -	- xxx
	31	Beban Sewa Sewa Dibayar di Muka (Pembayaran sewa gedung)		xxx -	- xxx

Jika dicatat terlebih dahulu sebagai beban, maka contoh jurnalnya adalah:

Tanggal		Keterangan	Ref	Debet	Kredit
2015 Des	1	Beban Sewa Kas (Pembayaran sewa gedung untuk 2 tahun)		xxx -	- xxx
	31	Sewa Dibayar di Muka Beban Sewa (Penyesuaian beban sewa gedung)		xxx -	- xxx

2. Pendapatan Diterima di Muka (*Deferred Income*)

Pendapatan diterima di muka (*deferred income*), yaitu pendapatan yang sudah diterima, tetapi belum dikerjakan pada periode bersangkutan atau dengan kata lain merupakan pendapatan untuk periode berikutnya. Jika dicatat terlebih dahulu sebagai kewajiban, maka contoh jurnalnya adalah:

Tanggal		Keterangan	Ref	Debet	Kredit
2015 Des	1	Kas Pendapatan Diterima di Muka (Penerimaan sewa dimuka)		xxx -	- xxx
	31	Pendapatan Diterima di Muka Pendapatan Sewa (Penyesuaian pendapatan)		xxx -	- xxx

Jika dicatat terlebih dahulu sebagai penghasilan, maka contoh jurnalnya adalah:

Tanggal		Keterangan	Ref	Debet	Kredit
2015 Des	1	Kas Pendapatan Sewa (Penerimaan pendapatan)		xxx -	- xxx
	31	Pendapatan Sewa Pendapatan Diterima di Muka (Penyesuaian pendapatan)		xxx -	- xxx

3. Beban Pemakaian Perlengkapan

Beban pemakaian perlengkapan, yaitu bagian dari harga beli perlengkapan yang telah dipakai pada periode akuntansi bersangkutan. Jurnalnya adalah:

Tanggal		Keterangan	Ref	Debet	Kredit
2015 Des	31	Beban Perlengkapan Perlengkapan (Penyesuaian perlengkapan)		xxx -	- xxx

4. Pendapatan yang Masih Harus Diterima (*Accrued Income*)

Piutang pendapatan atau pendapatan yang masih harus diterima (*accrued income*), yaitu pendapatan yang sudah menjadi hak perusahaan namun belum dicatat. Jurnalnya adalah:

Tanggal		Keterangan	Ref	Debet	Kredit
2015 Des	31	Pendapatan yang Masih Harus Diterima Pendapatan Jasa (Pencatatan penghasilan)		xxx -	- xxx

5. Beban yang Masih Harus Dibayar (*Accrued Expense*)

Utang beban atau beban yang masih harus dibayar (*accrued expense*), yaitu beban-beban yang sudah menjadi kewajiban perusahaan namun belum dicatat. Contoh jurnalnya adalah:

Tanggal		Keterangan	Ref	Debet	Kredit
2015 Des	31	Beban Gaji Utang Beban (Pembebanan gaji)		xxx -	- xxx

6. Piutang yang Tidak Dapat Ditagih/Kerugian Piutang

Kerugian piutang atau piutang yang tidak dapat ditagih, yaitu taksiran kerugian yang timbul akibat adanya piutang yang tidak bisa ditagih. Jurnalnya adalah:

Tanggal		Keterangan	Ref	Debet	Kredit
2015 Des	31	Kerugian Piutang Cadangan Kerugian Piutang (Pembebanan kerugian piutang)		xxx -	- xxx

7. Penyusutan Aset Tetap dan Aset Tetap Tidak Berwujud (Depresiasi dan Amortisasi)

Penyusutan aset tetap (depresiasi) adalah alokasi nilai suatu aset yang dapat disusutkan sepanjang masa manfaat yang ditaksir. Penyusutan untuk periode akuntansi dibebankan ke pendapatan baik secara langsung maupun tidak langsung. Jurnal untuk mencatat penyusutan (depresiasi) aset tetap adalah:

Tanggal		Keterangan	Ref	Debet	Kredit
2015 Des	31	Beban Penyusutan Aset Tetap Akum. Penyusutan Aset Tetap (Pengalokasian nilai aset tetap)		xxx -	- xxx

Penyusutan aset tetap tidak berwujud (amortisasi) adalah alokasi jumlah suatu aset tetap tidak berwujud yang dapat disusutkan (diamortisasikan) sepanjang masa manfaat yang ditaksir. Contoh aset tetap tidak berwujud adalah Biaya Pendirian, yaitu biaya-biaya yang dikeluarkan sehubungan dengan usaha mendirikan entitas, seperti biaya yang dibayar kepada Notaris pada waktu pembuatan akta pendirian, izin usaha, izin penanaman ekuitas, NPWP, dan NPPKP. Contoh aset tetap tidak berwujud yang lain adalah Hak Merek, yaitu tanda yang dipergunakan untuk membedakan barang-barang produksi atau barang-barang perniagaan seseorang atau entitas dengan barang orang atau entitas lain, yang diberikan oleh Direktorat Paten untuk jangka waktu 10 tahun. Contoh jurnal amortisasi aset tetap tidak berwujud adalah:

Tanggal		Keterangan	Ref	Debet	Kredit
2015	31	Amortisasi Hak Merek		xxx	-
Des		Hak Merek (Pengalokasian nilai aset tetap tidak berwujud)		-	xxx

Appendix 1d. Main Transaction Revision Based on Suggestion from the Material

No. Tran-saksi	Sebelum Perbaikan	Setelah Perbaikan
1	Bayarlah kepada bank sejumlah Rp40.000,00 untuk pembelian perlengkapan.	Bayarlah kepada bank sejumlah Rp40.000,00 untuk pembelian alat tulis kantor .
2	Bayarlah kepada bank sejumlah Rp50.000,00 untuk pembelian perlengkapan.	Perusahaan Anda membeli perlengkapan servis seharga Rp50.000,00. Pembayaran dilakukan melalui bank.
3	Bayarlah kepada bank sejumlah Rp60.000,00 untuk pembelian perlengkapan.	Anda harus membeli perlengkapan kantor senilai Rp60.000,00 (bayarlah melalui bank).
4	Bayarlah kepada bank sejumlah Rp70.000,00 untuk pembelian perlengkapan.	Pembelian perlengkapan servis untuk operasional usaha menghabiskan biaya Rp70.000,00 yang harus Anda bayar melalui bank.
5	Bayarlah biaya asuransi kepada bank sejumlah Rp40.000,00.	Bayarlah biaya asuransi kepada bank sejumlah Rp40.000,00.
6	Bayarlah biaya asuransi kepada bank sejumlah Rp50.000,00.	Biaya asuransi yang harus Anda bayarkan kepada bank untuk perlindungan karyawan sejumlah Rp50.000,00.
7	Bayarlah biaya asuransi kepada bank sejumlah Rp60.000,00.	Anda harus membayar biaya asuransi usaha melalui bank sebesar Rp60.000,00.
8	Membeli kendaraan untuk operasional perusahaan seharga Rp300.000,00 (bayarlah kepada bank).	Belilah motor untuk operasional perusahaan seharga Rp300.000,00 (bayarlah kepada bank). Beban penyusutan motor 10% per bulan dari harga perolehan.
9	Membeli kendaraan untuk operasional perusahaan seharga Rp350.000,00 (bayarlah kepada bank).	Belilah mobil untuk operasional perusahaan seharga Rp350.000,00 (bayarlah kepada bank). Beban penyusutan mobil Rp25.000,00 per bulan.

10	Membeli kendaraan untuk operasional perusahaan seharga Rp400.000,00 (bayarlah kepada bank).	Perusahaan membutuhkan <i>pick up</i> untuk menunjang operasional perusahaan. Pembayaran melalui bank seharga Rp400.000,00. Beban penyusutan per bulan sebesar 5% dari harga perolehan.
11	Anda membeli kendaraan untuk menunjang operasional usaha Anda seharga Rp425.000,00 (bayarlah kepada bank).	Perusahaan membutuhkan truk untuk menunjang operasional perusahaan. Pembayaran melalui bank seharga Rp425.000,00. Beban penyusutan per bulan sebesar Rp35.000,00.
12	Selamat! Anda berhasil menjual jasa secara kredit kepada pelanggan senilai Rp300.000,00.	Selamat! Anda berhasil menjual jasa secara kredit kepada PT ABC senilai Rp300.000,00.
13	Selamat! Anda berhasil menjual jasa secara kredit kepada pelanggan senilai Rp275.000,00.	Terimalah pendapatan jasa secara kredit dari Toko Bahagia senilai Rp275.000,00.
14	Selamat! Anda berhasil menjual jasa secara kredit kepada pelanggan senilai Rp250.000,00.	Selamat! Anda berhasil menjual jasa secara kredit kepada Toko Lestari senilai Rp250.000,00.
15	Selamat! Anda berhasil menjual jasa secara kredit kepada pelanggan senilai Rp225.000,00.	Terimalah pendapatan jasa secara kredit dari PT Sentosa senilai Rp225.000,00.
16	Selamat! Anda berhasil menjual jasa secara kredit kepada pelanggan senilai Rp200.000,00.	Anda menyelesaikan jasa untuk CV Eureka seharga Rp200.000,00, namun pembayarannya akan dilakukan bulan depan.
17	Selamat! Anda berhasil menjual jasa secara kredit kepada pelanggan senilai Rp175.000,00.	Anda menyelesaikan jasa untuk UD Alam Lestari seharga Rp175.000,00, namun pembayarannya akan dilakukan bulan depan.
18	Selamat! Anda berhasil menjual jasa secara kredit kepada pelanggan senilai Rp150.000,00.	Anda menyelesaikan jasa untuk Nona Lisna seharga Rp150.000,00, namun pembayarannya akan dilakukan bulan depan.
19	Selamat! Anda berhasil menjual jasa secara kredit kepada pelanggan senilai Rp125.000,00.	Selamat! Anda berhasil menjual jasa secara kredit kepada Tuan Ali senilai Rp125.000,00.

20	Anda memperoleh uang sebesar Rp500.000,00 dari bank sebagai pinjaman untuk memperbesar usaha Anda.	Anda memperoleh uang sebesar Rp500.000,00 dari bank sebagai pinjaman untuk memperbesar usaha Anda.
21	Anda memperoleh uang sebesar Rp450.000,00 dari bank sebagai pinjaman untuk memperbesar usaha Anda.	Pengajuan usulan kredit usaha untuk pengembangan produk baru perusahaan Anda sebesar Rp450.000,00 disetujui oleh bank. Terimalah uangnya secara tunai sekarang.
22	Anda memperoleh uang sebesar Rp400.000,00 dari bank sebagai pinjaman untuk memperbesar usaha Anda.	Anda menerima pinjaman untuk perluasan usaha dari bank sebesar Rp400.000,00.
23	Terimalah pendapatan bunga dari bank sebesar Rp35.000,00.	Terimalah pendapatan bunga dari bank sebesar Rp35.000,00.
24	Terimalah pendapatan bunga dari bank sebesar Rp45.000,00.	Anda memperoleh pendapatan bunga dari bank Rp45.000,00.
25	Terimalah pendapatan bunga dari bank sebesar Rp50.000,00.	Pendapatan bunga atas rekening Anda di bank sebesar Rp50.000,00 dapat Anda terima sekarang.
26	Anda harus membayar beban listrik sebesar Rp100.000,00 (bayarkan melalui bank).	Anda harus membayar beban listrik sebesar Rp100.000,00 (bayarkan melalui bank).
27	Anda harus membayar beban listrik sebesar Rp125.000,00 (bayarkan melalui bank).	PLN menagih biaya pemakaian listrik kantor Anda sejumlah Rp125.000,00. Pembayaran dilakukan melalui bank.
28	Anda harus membayar beban listrik sebesar Rp150.000,00 (bayarkan melalui bank).	Pemakaian listrik bulan ini sebesar Rp150.000,00 harus Anda bayarkan sekarang juga melalui bank.
29	Anda harus membayar beban telepon sebesar Rp70.000,00 (bayarkan melalui bank).	Anda harus membayar beban telepon sebesar Rp70.000,00 (bayarkan melalui bank).
30	Anda harus membayar beban telepon sebesar Rp50.000,00 (bayarkan melalui bank).	Telkom menagih biaya telepon perusahaan Anda sebesar Rp50.000,00. Pembayaran dilakukan melalui bank.
31	Anda harus membayar beban telepon sebesar Rp35.000,00 (bayarkan melalui bank).	Anda harus mengisi pulsa untuk keperluan komunikasi dengan pelanggan senilai Rp35.000,00. Pembayaran dilakukan melalui bank.

32	Bayarlah gaji karyawan Anda sebesar Rp25.000,00 per karyawan melalui bank.	Bayarlah gaji karyawan Anda sebesar Rp25.000,00 per karyawan melalui bank.
33	Bayarlah gaji karyawan Anda sebesar Rp30.000,00 per karyawan melalui bank.	Gaji yang harus Anda bayarkan sekarang juga kepada karyawan Anda sebesar Rp30.000,00 per karyawan (bayarkan melalui bank).
34	Bayarlah gaji karyawan Anda sebesar Rp35.000,00 per karyawan melalui bank.	Anda berkewajiban membayar gaji sejumlah Rp35.000,00 per karyawan melalui bank sekarang juga.
35	Bayarlah beban iklan untuk perusahaan Anda sebesar Rp50.000,00 (bayarkan kepada bank).	Bayarlah biaya pembuatan spanduk promosi untuk perusahaan Anda sebesar Rp50.000,00 kepada bank.
36	Bayarlah beban iklan untuk perusahaan Anda sebesar Rp55.000,00 (bayarkan kepada bank).	Biaya cetak pamflet untuk promosi usaha Anda sebesar Rp55.000,00 harus dibayarkan sekarang melalui bank.
37	Bayarlah beban iklan untuk perusahaan Anda sebesar Rp60.000,00 (bayarkan kepada bank).	Iklan di koran lokal menghabiskan biaya Rp60.000,00 yang harus Anda bayarkan melalui bank.
38	Bayarlah pajak penghasilan usaha Anda sebesar 50% dari pendapatan pokok usaha.	Bayarlah pajak penghasilan usaha Anda sebesar 50% dari pendapatan pokok usaha.
39	Bayarlah pajak penghasilan usaha Anda sebesar 30% dari pendapatan pokok usaha.	Pajak penghasilan atas usaha yang Anda lakukan adalah 30% dari pendapatan pokok usaha. Bayarkan kepada bank sekarang juga.
40	Bayarlah pajak penghasilan usaha Anda sebesar 40% dari pendapatan pokok usaha.	Tarif PPh yang dikenakan untuk usaha Anda adalah 40% dari pendapatan pokok usaha. Anda harus membayarkannya melalui bank sekarang juga.

Appendix 1e. Questions, Transactions, and Answer Keys After Revision

**SOAL DAN KUNCI JAWABAN TEORI
JURNAL PENYESUAIAN**

No.	Soal	Kunci Jawaban	Hadiah (Rp)																
1.	Apakah yang dimaksud dengan jurnal penyesuaian?	Jurnal penyesuaian (<i>adjustment</i>) adalah jurnal yang dibuat untuk mengoreksi akun-akun buku besar, agar mencerminkan keadaan aset, kewajiban, ekuitas, beban, dan pendapatan yang sebenarnya.	50.000																
2.	Mengapa jurnal penyesuaian diperlukan pada akhir periode akuntansi?	Jurnal penyesuaian diperlukan pada akhir periode akuntansi agar data neraca saldo dapat menunjukkan kondisi keuangan perusahaan yang sebenarnya.	50.000																
3.	Kapan jurnal penyesuaian disusun dalam suatu siklus akuntansi?	Jurnal penyesuaian dilakukan setelah penyusunan neraca saldo, sebelum penyusunan laporan keuangan pada akhir periode akuntansi.	50.000																
4.	Bagaimana jurnal penyesuaian untuk mencatat pendapatan yang masih harus diterima?	<p>Jurnal penyesuaian untuk mencatat pendapatan yang masih harus diterima (<i>accrued income</i>):</p> <table style="border-collapse: collapse; margin-left: 20px;"> <tr> <td style="border-left: 1px solid black; padding-left: 5px;">Pendapatan yang Masih Harus Diterima/Piutang</td><td></td><td></td><td></td></tr> <tr> <td style="border-left: 1px solid black; padding-left: 5px;">Pendapatan</td><td style="text-align: right;">xxx</td><td style="text-align: right;">-</td><td></td></tr> <tr> <td style="border-left: 1px solid black; padding-left: 5px;"> Pendapatan Jasa</td><td style="text-align: right;">-</td><td style="text-align: right;">xxx</td><td></td></tr> <tr> <td style="border-left: 1px solid black; padding-left: 5px;">.</td><td></td><td></td><td></td></tr> </table>	Pendapatan yang Masih Harus Diterima/Piutang				Pendapatan	xxx	-		Pendapatan Jasa	-	xxx		.				50.000
Pendapatan yang Masih Harus Diterima/Piutang																			
Pendapatan	xxx	-																	
Pendapatan Jasa	-	xxx																	
.																			
5.	Bagaimana jurnal penyesuaian untuk mencatat beban yang masih harus dibayar?	<p>Jurnal penyesuaian untuk mencatat beban yang masih harus dibayar (<i>accrued expense</i>):</p> <table style="border-collapse: collapse; margin-left: 20px;"> <tr> <td style="border-left: 1px solid black; padding-left: 5px;">Beban</td><td style="text-align: right;">xxx</td><td style="text-align: right;">-</td><td></td></tr> <tr> <td style="border-left: 1px solid black; padding-left: 5px;"> Utang Beban</td><td style="text-align: right;">-</td><td style="text-align: right;">xxx</td><td></td></tr> <tr> <td style="border-left: 1px solid black; padding-left: 5px;">.</td><td></td><td></td><td></td></tr> </table>	Beban	xxx	-		Utang Beban	-	xxx		.				50.000				
Beban	xxx	-																	
Utang Beban	-	xxx																	
.																			

No.	Soal	Kunci Jawaban	Hadiah (Rp)
13.	Bagaimana jurnal atas transaksi beban dibayar di muka menggunakan pendekatan Laba Rugi?	Jurnal saat pembayaran beban: Beban ...	

TRANSAKSI UTAMA

A. Kartu Transaksi Utama Umum

Berikut ini adalah instruksi transaksi umum perusahaan jasa beserta jurnalnya, adapun pemain dalam permainan ini langsung mencatatnya pada buku besar sesuai akun yang terpengaruh pada sisi debit dan kredit.

Transaksi	Jurnal		
Wajib			
Penyetoran Modal Awal (dicatat pemain ketika menerima ekuitas awal)	Kas	xxx	-
	Ekuitas ...*	-	xxx
* Diisi dengan nama pemain			
Pendapatan Tunai (dicatat pemain ketika melewati atau berhenti di petak oranye/pendapatan)	Kas	xxx	-
	Pendapatan Jasa	-	xxx
Pelunasan atas Piutang (dicatat pemain ketika berhenti di petak oranye/pendapatan dan memperoleh pelunasan piutang)	Kas	xxx	-
	Piutang Usaha	-	xxx
Pembelian Peralatan	Peralatan	xxx	-
	Kas/Utang Bank	-	xxx
Keterangan: Jika uang yang dimiliki tidak cukup untuk membayar peralatan, maka dianggap sebagai utang kepada bank (memperoleh bukti utang).			
Sewa Bangunan	Pencatatan dengan pendekatan neraca:		
	Sewa Dibayar di Muka	xxx	-
	Kas/Utang Bank	-	xxx
Pencatatan dengan pendekatan laba rugi:			
	Beban Sewa	xxx	-
	Kas/Utang Bank	-	xxx
Keterangan: Jika uang yang dimiliki tidak cukup untuk membayar sewa bangunan, maka dianggap sebagai utang kepada bank dan akan memperoleh bukti utang bank.			

Transaksi	Jurnal		
Opsional			
Pembelian Perlengkapan	Perlengkapan Kantor	40.000	-
1. Bayarlah kepada bank sejumlah Rp40.000,00 untuk pembelian alat tulis kantor.	Kas	-	40.000
2. Perusahaan Anda membeli perlengkapan servis seharga Rp50.000,00. Pembayaran dilakukan melalui bank.	Perlengkapan Servis	50.000	-
	Kas	-	50.000
3. Anda harus membeli perlengkapan kantor senilai Rp60.000,00 (bayarlah melalui bank).	Perlengkapan Kantor	60.000	-
	Kas	-	60.000
4. Pembelian perlengkapan servis untuk operasional usaha menghabiskan biaya Rp70.000,00 yang harus Anda bayar melalui bank.	Perlengkapan Servis	70.000	-
	Kas	-	70.000
Pembayaran Beban Asuransi	Beban Asuransi	40.000	-
5. Bayarlah biaya asuransi kepada bank sejumlah Rp40.000,00.	Kas	-	40.000
6. Biaya asuransi yang harus Anda bayarkan kepada bank untuk perlindungan karyawan sejumlah Rp50.000,00.	Beban Asuransi	50.000	-
	Kas	-	50.000
7. Anda harus membayar biaya asuransi usaha melalui bank sebesar Rp60.000,00.	Beban Asuransi	60.000	-
	Kas	-	60.000
Pembelian Kendaraan	Kendaraan	300.000	-
8. Belilah motor untuk operasional perusahaan seharga Rp300.000,00 (bayarlah kepada bank). Beban penyusutan motor 10% per bulan dari harga perolehan.	Kas/Utang Usaha	-	300.000
Keterangan: Jika uang yang dimiliki tidak cukup untuk membayar peralatan, maka dianggap sebagai utang usaha dan akan memperoleh bukti utang dari bank.			

Transaksi	Jurnal						
9. Belilah mobil untuk operasional perusahaan seharga Rp350.000,00 (bayarlah kepada bank). Beban penyusutan mobil Rp25.000,00 per bulan.	<table><tr><td>Kendaraan</td><td>350.000</td><td>-</td></tr><tr><td>Kas/Utang Usaha</td><td>-</td><td>350.000</td></tr></table> <p>Keterangan: Jika uang yang dimiliki tidak cukup untuk membayar peralatan, maka dianggap sebagai utang usaha dan akan memperoleh bukti utang dari bank.</p>	Kendaraan	350.000	-	Kas/Utang Usaha	-	350.000
Kendaraan	350.000	-					
Kas/Utang Usaha	-	350.000					
10. Perusahaan membutuhkan <i>pick up</i> untuk menunjang operasional perusahaan. Pembayaran melalui bank seharga Rp400.000,00. Beban penyusutan per bulan sebesar 5% dari harga perolehan.	<table><tr><td>Kendaraan</td><td>400.000</td><td>-</td></tr><tr><td>Kas/Utang Usaha</td><td>-</td><td>400.000</td></tr></table> <p>Keterangan: Jika uang yang dimiliki tidak cukup untuk membayar peralatan, maka dianggap sebagai utang usaha dan akan memperoleh bukti utang dari bank.</p>	Kendaraan	400.000	-	Kas/Utang Usaha	-	400.000
Kendaraan	400.000	-					
Kas/Utang Usaha	-	400.000					
11. Perusahaan membutuhkan truk untuk menunjang operasional perusahaan. Pembayaran melalui bank seharga Rp425.000,00. Beban penyusutan per bulan sebesar Rp35.000,00.	<table><tr><td>Kendaraan</td><td>425.000</td><td>-</td></tr><tr><td>Kas/Utang Usaha</td><td>-</td><td>425.000</td></tr></table> <p>Keterangan: Jika uang yang dimiliki tidak cukup untuk membayar peralatan, maka dianggap sebagai utang usaha dan akan memperoleh bukti utang dari bank.</p>	Kendaraan	425.000	-	Kas/Utang Usaha	-	425.000
Kendaraan	425.000	-					
Kas/Utang Usaha	-	425.000					
Pendapatan Kredit							
12. Selamat! Anda berhasil menjual jasa secara kredit kepada PT ABC senilai Rp300.000,00.	<table><tr><td>Piutang Usaha</td><td>300.000</td><td>-</td></tr><tr><td>Pendapatan Jasa</td><td>-</td><td>300.000</td></tr></table>	Piutang Usaha	300.000	-	Pendapatan Jasa	-	300.000
Piutang Usaha	300.000	-					
Pendapatan Jasa	-	300.000					
13. Terimalah pendapatan jasa secara kredit dari Toko Bahagia senilai Rp275.000,00.	<table><tr><td>Piutang Usaha</td><td>275.000</td><td>-</td></tr><tr><td>Pendapatan Jasa</td><td>-</td><td>275.000</td></tr></table>	Piutang Usaha	275.000	-	Pendapatan Jasa	-	275.000
Piutang Usaha	275.000	-					
Pendapatan Jasa	-	275.000					
14. Selamat! Anda berhasil menjual jasa secara kredit kepada Toko Lestari senilai Rp250.000,00.	<table><tr><td>Piutang Usaha</td><td>250.000</td><td>-</td></tr><tr><td>Pendapatan Jasa</td><td>-</td><td>250.000</td></tr></table>	Piutang Usaha	250.000	-	Pendapatan Jasa	-	250.000
Piutang Usaha	250.000	-					
Pendapatan Jasa	-	250.000					
15. Terimalah pendapatan jasa secara kredit dari PT Sentosa senilai Rp225.000,00.	<table><tr><td>Piutang Usaha</td><td>225.000</td><td>-</td></tr><tr><td>Pendapatan Jasa</td><td>-</td><td>225.000</td></tr></table>	Piutang Usaha	225.000	-	Pendapatan Jasa	-	225.000
Piutang Usaha	225.000	-					
Pendapatan Jasa	-	225.000					

Transaksi	Jurnal		
16. Anda menyelesaikan jasa untuk CV Eureka seharga Rp200.000,00, namun pembayarannya akan dilakukan bulan depan.	Piutang Usaha	200.000	-
	Pendapatan Jasa	-	200.000
17. Anda menyelesaikan jasa untuk UD Alam Lestari seharga Rp175.000,00, namun pembayarannya akan dilakukan bulan depan.	Piutang Usaha	175.000	-
	Pendapatan Jasa	-	175.000
18. Anda menyelesaikan jasa untuk Nona Lisna seharga Rp150.000,00, namun pembayarannya akan dilakukan bulan depan.	Piutang Usaha	150.000	-
	Pendapatan Jasa	-	150.000
19. Selamat! Anda berhasil menjual jasa secara kredit kepada Tuan Ali senilai Rp125.000,00.	Piutang Usaha	125.000	-
	Pendapatan Jasa	-	125.000
Utang Bank			
20. Anda memperoleh uang sebesar Rp500.000,00 dari bank sebagai pinjaman untuk memperbesar usaha Anda.	Kas	500.000	-
	Utang Bank	-	500.000
21. Pengajuan usulan kredit usaha untuk pengembangan produk baru perusahaan Anda sebesar Rp450.000,00 disetujui oleh bank. Terimalah uangnya secara tunai sekarang.	Kas	450.000	-
	Utang Bank	-	450.000
22. Anda menerima pinjaman untuk perluasan usaha dari bank sebesar Rp400.000,00.	Kas	400.000	-
	Utang Bank	-	400.000

Transaksi	Jurnal		
<i>Pendapatan Bunga</i>			
23. Terimalah pendapatan bunga dari bank sebesar Rp35.000,00.	Kas	35.000	-
	Pendapatan Bunga	-	35.000
24. Anda memperoleh pendapatan bunga dari bank Rp45.000,00.	Kas	45.000	-
	Pendapatan Bunga	-	45.000
25. Pendapatan bunga atas rekening Anda di bank sebesar Rp50.000,00 dapat Anda terima sekarang.	Kas	50.000	-
	Pendapatan Bunga	-	50.000
<i>Beban Listrik</i>			
26. Anda harus membayar beban listrik sebesar Rp100.000,00 (bayarkan melalui bank).	Beban Listrik	100.000	-
	Kas	-	100.000
27. PLN menagih biaya pemakaian listrik kantor Anda sejumlah Rp125.000,00. Pembayaran dilakukan melalui bank.	Beban Listrik	125.000	-
	Kas	-	125.000
28. Pemakaian listrik bulan ini sebesar Rp150.000,00 harus Anda bayarkan sekarang juga melalui bank.	Beban Listrik	150.000	-
	Kas	-	150.000
<i>Beban Telepon</i>			
29. Anda harus membayar beban telepon sebesar Rp70.000,00 (bayarkan melalui bank).	Beban Telepon	70.000	-
	Kas	-	70.000
30. Telkom menagih biaya telepon perusahaan Anda sebesar Rp50.000,00. Pembayaran dilakukan melalui bank.	Beban Telepon	50.000	-
	Kas	-	50.000
31. Anda harus mengisi pulsa untuk keperluan komunikasi dengan pelanggan senilai Rp35.000,00. Pembayaran dilakukan melalui bank.	Beban Telepon	35.000	-
	Kas	-	35.000

Transaksi	Jurnal		
Beban Gaji			
32. Bayarlah gaji karyawan Anda sebesar Rp25.000,00 per karyawan melalui bank.	Beban Gaji	xxx	-
	Kas	-	xxx
	Keterangan: Gaji yang dibayar adalah Rp25.000,00 x jumlah karyawan yang tertera pada kartu Perusahaan.		
33. Gaji yang harus Anda bayarkan sekarang juga kepada karyawan Anda sebesar Rp30.000,00 per karyawan (bayarkan melalui bank).	Beban Gaji	xxx	-
	Kas	-	xxx
	Keterangan: Gaji yang dibayar adalah Rp30.000,00 x jumlah karyawan yang tertera pada kartu Perusahaan.		
34. Anda berkewajiban membayar gaji sejumlah Rp35.000,00 per karyawan melalui bank sekarang juga.	Beban Gaji	xxx	-
	Kas	-	xxx
	Keterangan: Gaji yang dibayar adalah Rp35.000,00 x jumlah karyawan yang tertera pada kartu Perusahaan.		
Beban Iklan			
35. Bayarlah biaya pembuatan spanduk promosi untuk perusahaan Anda sebesar Rp50.000,00 kepada bank.	Beban Iklan	50.000	-
	Kas	-	50.000
36. Biaya cetak pamflet untuk promosi usaha Anda sebesar Rp55.000,00 harus dibayarkan sekarang melalui bank.	Beban Iklan	55.000	-
	Kas	-	55.000
37. Iklan di koran lokal menghabiskan biaya Rp60.000,00 yang harus Anda bayarkan melalui bank.	Beban Iklan	60.000	-
	Kas	-	60.000
Pajak			
38. Bayarlah pajak penghasilan usaha Anda sebesar 50% dari pendapatan pokok usaha.	Beban Pajak Penghasilan	xxx	-
	Kas	-	xxx
	Keterangan: Pajak yang dibayar adalah 50% x pendapatan pokok yang tercantum pada kartu Perusahaan.		

Transaksi	Jurnal		
39. Pajak penghasilan atas usaha yang Anda lakukan adalah 30% dari pendapatan pokok usaha. Bayarkan kepada bank sekarang juga.	Beban Pajak Penghasilan	xxx	-
	Kas	-	xxx
	Keterangan: Pajak yang dibayar adalah 30% x pendapatan pokok yang tercantum pada kartu Perusahaan.		
40. Tarif PPh yang dikenakan untuk usaha Anda adalah 40% dari pendapatan pokok usaha. Anda harus membayarkannya melalui bank sekarang juga.	Beban Pajak Penghasilan	xxx	-
	Kas	-	xxx
	Keterangan: Pajak yang dibayar adalah 40% x pendapatan pokok yang tercantum pada kartu Perusahaan.		

B. Kartu Transaksi Utama Sewa Gedung

Berikut adalah isi masing-masing kartu Transaksi Utama Sewa Gedung:

SEWA GEDUNG 1 2 tahun Rp240.000,00 Manfaat: Mengurangi pajak penghasilan yang harus dibayar Rp20.000,00	SEWA GEDUNG 2 1 tahun Rp150.000,00 Manfaat: Bebas beban telepon yang dibayar tunai
SEWA GEDUNG 3 1 tahun Rp180.000,00 Manfaat: Bebas beban asuransi yang dibayar tunai	SEWA GEDUNG 4 2 tahun Rp360.000,00 Manfaat: Meningkatkan pendapatan pokok Rp10.000,00
SEWA GEDUNG 5 3 tahun Rp360.000,00 Manfaat: Meningkatkan pendapatan pokok Rp5.000,00	SEWA GEDUNG 6 2 tahun Rp270.000,00 Manfaat: Mengurangi setiap beban yang dibayar tunai Rp5.000,00
SEWA GEDUNG 7 1,5 tahun Rp315.000,00 Manfaat: Pendapatan bunga meningkat 2x lipat	SEWA GEDUNG 8 1,5 tahun Rp270.000,00 Manfaat: Mengurangi beban gaji yang dibayar tunai Rp5.000,00 per karyawan

C. Kartu Transaksi Utama Peralatan

Berikut ini adalah isi masing-masing kartu Transaksi Utama jenis Peralatan:

PERALATAN 1 Rp300.000,00 Penyusutan/bulan: 10% Manfaat: Bebas beban iklan yang dibayar tunai	PERALATAN 2 Rp350.000,00 Penyusutan/bulan: Rp35.000,00 Manfaat: Menurunkan beban pajak 10%
PERALATAN 3 Rp375.000,00 Penyusutan/bulan: Rp25.000,00 Manfaat: Bebas beban listrik yang dibayar tunai	PERALATAN 4 Rp400.000,00 Penyusutan/bulan: 8% Manfaat: Mengurangi beban gaji yang dibayar tunai Rp50.000,00.
PERALATAN 5 Rp450.000,00 Penyusutan/bulan: 12% Manfaat: Mengurangi setiap beban yang dibayar tunai sebesar Rp15.000,00	PERALATAN 6 Rp475.000,00 Penyusutan/bulan: Rp50.000,00 Manfaat: Mengurangi setiap beban yang dibayar tunai sebesar Rp20.000,00
PERALATAN 7 Rp500.000,00 Penyusutan/bulan: Rp40.000,00 Manfaat: Meningkatkan pendapatan pokok sebesar Rp10.000,00	PERALATAN 8 Rp550.000,00 Penyusutan/bulan: 6% Manfaat: Meningkatkan pendapatan pokok sebesar 10%

TRANSAKSI PENYESUAIAN

Berikut ini adalah transaksi penyesuaian yang dilakukan pemain dalam *board game "The Company"*:

Transaksi	Jurnal																		
	Wajib																		
<i>Penyusutan Aset Tetap</i> Beban penyusutan aset tetap sesuai dengan biaya penyusutan yang tertera pada kartu aset tetap bersangkutan (lihat kartu Transaksi Utama Peralatan dan/atau kartu Transaksi Utama Umum berisi pembelian kendaraan).	<table><tr><td>Beban Penyusutan</td><td>xxx</td><td>-</td></tr><tr><td>Akumulasi Penyusutan ...*</td><td>-</td><td>xxx</td></tr></table> <p>* Sebutkan jenis aset tetapnya</p>	Beban Penyusutan	xxx	-	Akumulasi Penyusutan ...*	-	xxx												
Beban Penyusutan	xxx	-																	
Akumulasi Penyusutan ...*	-	xxx																	
<i>Penyesuaian Beban Sewa</i> Perhitungan beban sewa adalah untuk masa 1 bulan berdasarkan sewa gedung yang dibayarkan (lihat kartu Transaksi Utama Sewa Gedung).	<table><tr><td colspan="3">Pendekatan neraca:</td></tr><tr><td>Beban Sewa</td><td>xxx</td><td>-</td></tr><tr><td>Sewa Dibayar di Muka</td><td>-</td><td>xxx</td></tr><tr><td colspan="3">Pendekatan laba rugi:</td></tr><tr><td>Sewa Dibayar di Muka</td><td>xxx</td><td>-</td></tr><tr><td>Beban Sewa</td><td>-</td><td>xxx</td></tr></table> <p>Keterangan: Lihat kronologis pencatatan transaksi</p>	Pendekatan neraca:			Beban Sewa	xxx	-	Sewa Dibayar di Muka	-	xxx	Pendekatan laba rugi:			Sewa Dibayar di Muka	xxx	-	Beban Sewa	-	xxx
Pendekatan neraca:																			
Beban Sewa	xxx	-																	
Sewa Dibayar di Muka	-	xxx																	
Pendekatan laba rugi:																			
Sewa Dibayar di Muka	xxx	-																	
Beban Sewa	-	xxx																	
	Opsional																		
1. Anda memperoleh bunga dari bank sebesar Rp25.000,00, namun juga dibebani biaya administrasi bank sebesar Rp10.000,00.	<table><tr><td>Beban Administrasi Bank</td><td>10.000</td><td>-</td></tr><tr><td>Kas</td><td>15.000</td><td>-</td></tr><tr><td>Pendapatan Bunga</td><td>-</td><td>25.000</td></tr></table>	Beban Administrasi Bank	10.000	-	Kas	15.000	-	Pendapatan Bunga	-	25.000									
Beban Administrasi Bank	10.000	-																	
Kas	15.000	-																	
Pendapatan Bunga	-	25.000																	
2. Rekening giro Anda di bank pada bulan ini memperoleh pendapatan jasa giro sebesar Rp50.000,00, namun juga dikenakan biaya administrasi bank sebesar Rp25.000,00.	<table><tr><td>Beban Administrasi Bank</td><td>25.000</td><td>-</td></tr><tr><td>Kas</td><td>25.000</td><td>-</td></tr><tr><td>Pendapatan Bunga</td><td>-</td><td>50.000</td></tr></table>	Beban Administrasi Bank	25.000	-	Kas	25.000	-	Pendapatan Bunga	-	50.000									
Beban Administrasi Bank	25.000	-																	
Kas	25.000	-																	
Pendapatan Bunga	-	50.000																	
3. Biaya administrasi bulanan untuk rekening tabungan Anda adalah Rp15.000,00. Selain itu Anda juga memperoleh bunga dari bank Rp30.000,00.	<table><tr><td>Beban Administrasi Bank</td><td>15.000</td><td>-</td></tr><tr><td>Kas</td><td>15.000</td><td>-</td></tr><tr><td>Pendapatan Bunga</td><td>-</td><td>30.000</td></tr></table>	Beban Administrasi Bank	15.000	-	Kas	15.000	-	Pendapatan Bunga	-	30.000									
Beban Administrasi Bank	15.000	-																	
Kas	15.000	-																	
Pendapatan Bunga	-	30.000																	
4. Gaji karyawan yang belum dibayar untuk bulan ini sebesar Rp10.000,00 per karyawan.	<table><tr><td>Beban Gaji</td><td>xxx</td><td>-</td></tr><tr><td>Utang Beban</td><td>-</td><td>xxx</td></tr></table> <p><i>Note:</i> utang gaji adalah Rp10.000,00 x jumlah karyawan yang tertera pada kartu Perusahaan.</p>	Beban Gaji	xxx	-	Utang Beban	-	xxx												
Beban Gaji	xxx	-																	
Utang Beban	-	xxx																	

Transaksi	Jurnal												
5. Anda masih harus membayar gaji karyawan untuk bulan ini sebesar Rp15.000,00 per karyawan, namun pembayaran ditangguhkan bulan depan.	<table><tr><td>Beban Gaji</td><td>xxx</td><td>-</td></tr><tr><td>Utang Beban</td><td>-</td><td>xxx</td></tr></table> <p><i>Note: utang gaji adalah Rp15.000,00 x jumlah karyawan yang tertera pada kartu Perusahaan.</i></p>	Beban Gaji	xxx	-	Utang Beban	-	xxx						
Beban Gaji	xxx	-											
Utang Beban	-	xxx											
6. Tagihan biaya listrik dari PLN sebesar Rp75.000,00 akan dibayar bulan depan.	<table><tr><td>Beban Listrik</td><td>75.000</td><td>-</td></tr><tr><td>Utang Beban</td><td>-</td><td>75.000</td></tr></table>	Beban Listrik	75.000	-	Utang Beban	-	75.000						
Beban Listrik	75.000	-											
Utang Beban	-	75.000											
7. Biaya pemakaian listrik bulan ini sebesar Rp250.000,00.	<p>Jika belum pernah membayar beban listrik:</p> <table><tr><td>Beban Listrik</td><td>250.000</td><td>-</td></tr><tr><td>Utang Beban</td><td>-</td><td>250.000</td></tr></table> <p>Jika sudah pernah membayar beban listrik:</p> <table><tr><td>Beban Listrik*</td><td>xxx</td><td>-</td></tr><tr><td>Utang Beban*</td><td>-</td><td>xxx</td></tr></table> <p>* Senilai Rp250.000,00 - beban listrik yang sudah pernah dibayar</p>	Beban Listrik	250.000	-	Utang Beban	-	250.000	Beban Listrik*	xxx	-	Utang Beban*	-	xxx
Beban Listrik	250.000	-											
Utang Beban	-	250.000											
Beban Listrik*	xxx	-											
Utang Beban*	-	xxx											
8. Biaya telepon untuk bulan ini sebesar Rp25.000,00 akan dibayar bulan depan.	<table><tr><td>Beban Telepon</td><td>25.000</td><td>-</td></tr><tr><td>Utang Beban</td><td>-</td><td>25.000</td></tr></table>	Beban Telepon	25.000	-	Utang Beban	-	25.000						
Beban Telepon	25.000	-											
Utang Beban	-	25.000											
9. Anda masih harus membayar PDAM untuk penggunaan air sebanyak 100 liter @Rp200,00.	<table><tr><td>Beban Air</td><td>20.000</td><td>-</td></tr><tr><td>Utang Beban</td><td>-</td><td>20.000</td></tr></table>	Beban Air	20.000	-	Utang Beban	-	20.000						
Beban Air	20.000	-											
Utang Beban	-	20.000											
10. Telah diselesaikan jasa untuk pelanggan senilai Rp100.000,00 namun belum dibayar.	<table><tr><td>Piutang Usaha</td><td>100.000</td><td>-</td></tr><tr><td>Pendapatan Jasa</td><td>-</td><td>100.000</td></tr></table>	Piutang Usaha	100.000	-	Pendapatan Jasa	-	100.000						
Piutang Usaha	100.000	-											
Pendapatan Jasa	-	100.000											
11. Jasa senilai Rp200.000,00 telah diselesaikan namun belum diserahkan kepada pelanggan.	<table><tr><td>Piutang Usaha</td><td>200.000</td><td>-</td></tr><tr><td>Pendapatan Jasa</td><td>-</td><td>200.000</td></tr></table>	Piutang Usaha	200.000	-	Pendapatan Jasa	-	200.000						
Piutang Usaha	200.000	-											
Pendapatan Jasa	-	200.000											
12. Pendapatan jasa yang masih harus diterima dari pelanggan untuk bulan ini adalah Rp150.000,00.	<table><tr><td>Piutang Usaha</td><td>150.000</td><td>-</td></tr><tr><td>Pendapatan Jasa</td><td>-</td><td>150.000</td></tr></table>	Piutang Usaha	150.000	-	Pendapatan Jasa	-	150.000						
Piutang Usaha	150.000	-											
Pendapatan Jasa	-	150.000											
13. Dari total pendapatan yang telah diperoleh, rupanya ada pekerjaan senilai Rp100.000,00 yang masih belum diselesaikan.	<table><tr><td>Pendapatan Jasa</td><td>100.000</td><td>-</td></tr><tr><td>Pendapatan Diterima di Muka</td><td>-</td><td>100.000</td></tr></table>	Pendapatan Jasa	100.000	-	Pendapatan Diterima di Muka	-	100.000						
Pendapatan Jasa	100.000	-											
Pendapatan Diterima di Muka	-	100.000											

Transaksi	Jurnal												
14. Ada jasa yang telah dibayar oleh pelanggan dan dicatat sebagai pendapatan sebesar Rp200.000,00 yang ternyata baru bisa diselesaikan bulan depan.	<table><tr><td>Pendapatan Jasa</td><td>200.000</td><td>-</td></tr><tr><td>Pendapatan Diterima di Muka</td><td>-</td><td>200.000</td></tr></table>	Pendapatan Jasa	200.000	-	Pendapatan Diterima di Muka	-	200.000						
Pendapatan Jasa	200.000	-											
Pendapatan Diterima di Muka	-	200.000											
15. Piutang yang ditaksir tidak dapat ditagih adalah 10% dari total piutang yang dimiliki.	<p>Jika memiliki piutang:</p> <table><tr><td>Beban Kerugian Piutang*</td><td>xxx</td><td>-</td></tr><tr><td>Cadangan Kerugian Piutang*</td><td>-</td><td>xxx</td></tr></table> <p>* Senilai 10% x total piutang yang dimiliki.</p> <p>Jika tidak memiliki piutang, abaikan transaksi ini.</p>	Beban Kerugian Piutang*	xxx	-	Cadangan Kerugian Piutang*	-	xxx						
Beban Kerugian Piutang*	xxx	-											
Cadangan Kerugian Piutang*	-	xxx											
16. Piutang yang ditaksir tidak dapat ditagih adalah Rp50.000,00.	<p>Jika memiliki piutang:</p> <table><tr><td>Beban Kerugian Piutang</td><td>50.000</td><td>-</td></tr><tr><td>Cadangan Kerugian Piutang</td><td>-</td><td>50.000</td></tr></table> <p>Jika tidak memiliki piutang, abaikan transaksi ini.</p>	Beban Kerugian Piutang	50.000	-	Cadangan Kerugian Piutang	-	50.000						
Beban Kerugian Piutang	50.000	-											
Cadangan Kerugian Piutang	-	50.000											
17. Perlengkapan yang telah habis dipakai pada bulan ini adalah Rp15.000,00.	<p>Jika memiliki perlengkapan:</p> <table><tr><td>Beban Perlengkapan</td><td>15.000</td><td>-</td></tr><tr><td>Perlengkapan</td><td>-</td><td>15.000</td></tr></table> <p>Jika tidak memiliki perlengkapan, abaikan transaksi ini.</p>	Beban Perlengkapan	15.000	-	Perlengkapan	-	15.000						
Beban Perlengkapan	15.000	-											
Perlengkapan	-	15.000											
18. Pemakaian perlengkapan untuk bulan ini ditaksir senilai Rp10.000,00.	<p>Jika memiliki perlengkapan:</p> <table><tr><td>Beban Perlengkapan</td><td>10.000</td><td>-</td></tr><tr><td>Perlengkapan</td><td>-</td><td>10.000</td></tr></table> <p>Jika tidak memiliki perlengkapan, abaikan transaksi ini.</p>	Beban Perlengkapan	10.000	-	Perlengkapan	-	10.000						
Beban Perlengkapan	10.000	-											
Perlengkapan	-	10.000											
19. Beban asuransi untuk bulan ini adalah Rp25.000,00.	<p>Jika belum pernah membayar beban asuransi:</p> <table><tr><td>Beban Asuransi</td><td>25.000</td><td>-</td></tr><tr><td>Asuransi Dibayar di Muka</td><td>-</td><td>25.000</td></tr></table> <p>Jika pernah membayar beban asuransi:</p> <table><tr><td>Asuransi Dibayar di Muka*</td><td>xxx</td><td>-</td></tr><tr><td>Beban Asuransi*</td><td>-</td><td>xxx</td></tr></table> <p>* Senilai beban asuransi yang pernah dibayar - Rp25.000,00.</p>	Beban Asuransi	25.000	-	Asuransi Dibayar di Muka	-	25.000	Asuransi Dibayar di Muka*	xxx	-	Beban Asuransi*	-	xxx
Beban Asuransi	25.000	-											
Asuransi Dibayar di Muka	-	25.000											
Asuransi Dibayar di Muka*	xxx	-											
Beban Asuransi*	-	xxx											

Transaksi	Jurnal												
20. Asuransi yang jatuh tempo bulan ini Rp30.000,00.	<div>Jika belum pernah membayar beban asuransi:<table><tr><td>Beban Asuransi</td><td>30.000</td><td>-</td></tr><tr><td>Asuransi Dibayar di Muka</td><td>-</td><td>30.000</td></tr></table></div> <div>Jika pernah membayar beban asuransi:<table><tr><td>Asuransi Dibayar di Muka*</td><td>xxx</td><td>-</td></tr><tr><td>Beban Asuransi*</td><td>-</td><td>xxx</td></tr></table></div> <div>* Senilai beban asuransi yang pernah dibayar - Rp30.000,00.</div>	Beban Asuransi	30.000	-	Asuransi Dibayar di Muka	-	30.000	Asuransi Dibayar di Muka*	xxx	-	Beban Asuransi*	-	xxx
Beban Asuransi	30.000	-											
Asuransi Dibayar di Muka	-	30.000											
Asuransi Dibayar di Muka*	xxx	-											
Beban Asuransi*	-	xxx											

Appendix 1f. Game Instructions

INSTRUKSI PERMAINAN

Pemain

Pemain terdiri dari 2-6 orang (pemain yang bertugas sebagai bankir bisa mengikuti permainan maupun terpisah dari permainan).

Tujuan

Mengelola perusahaan dan mendapatkan EKUITAS TERTINGGI pada akhir permainan.

Persiapan Permainan

1. Susun papan permainan menjadi bentuk yang utuh. Letakkan di tengah-tengah pemain.
2. Pisahkan setiap jenis kartu ke dalam tumpukan yang berbeda. Acak masing-masing tumpukan kartu tersebut dan letakkan di samping papan permainan.
3. Tunjuk salah satu pemain sebagai bankir. Pemain ini bertanggung jawab atas semua uang yang dibayarkan kepada dan dari bank. Bankir memisahkan menjadi beberapa tumpukan sesuai nominalnya, lalu membagikan uang kepada masing masing pemain sebesar Rp1.000.000,00 yang terdiri atas:
 - 6 lembar pecahan Rp5.000,00
 - 7 lembar pecahan Rp10.000,00
 - 10 lembar pecahan Rp20.000,00

6 lembar pecahan Rp50.000,00

4 lembar pecahan Rp100.000,00

4. Masing-masing pemain memilih satu bidak untuk dimainkan.
5. Tentukan urutan pemain dengan melempar dadu. Pemain yang memperoleh angka dadu terbesar akan bermain pertama kali, pemain yang memperoleh angka dadu terbesar kedua akan bermain pada urutan berikutnya, dan seterusnya.
6. Pemain secara bergantian memilih perusahaan yang hendak dikelola selama permainan sesuai urutan bermain. Pemilihan perusahaan dilakukan dengan mengambil salah satu kartu Perusahaan secara acak dalam kondisi tertutup.
7. Dek kartu dibagikan kepada masing-masing pemain dan berfungsi untuk menyimpan kartu yang diperoleh pemain selama permainan berlangsung. Penempatan kartu disesuaikan dengan golongan akun yang dipengaruhi oleh kartu tersebut.
8. 1 set lembar pencatatan dibagikan kepada setiap pemain. Lembar pencatatan yang dibagikan terdiri atas 1 lembar jurnal umum dan 4 lembar buku besar yang sudah bertuliskan nama akun. Pemain mengisi nama perusahaan dan periode akuntansi (bulan dan tahun) sesuai kesepakatan pemain. Pencatatan transaksi dari kartu Transaksi Utama dilakukan langsung pada buku besar, sedangkan pencatatan transaksi Penyesuaian dilakukan pada jurnal umum dan dipindahkan ke buku besar.
9. Bukti utang bank diberikan oleh bankir kepada pemain yang memiliki utang di bank (kecuali pemain yang memperoleh pinjaman dari bank pada kartu

Transaksi Utama). Pinjaman di bank harus merupakan kelipatan Rp100.000,00. Pelunasan atas utang bank dikenakan beban bunga 1% dari total utang.

Pelaksanaan Permainan

1. Letakkan semua bidak di petak awal atau petak START.
2. Kocok dan lempar dadu untuk mengetahui jumlah langkah yang harus diambil. Jalankan bidak sejumlah angka dadu yang muncul..
3. Lakukan instruksi sesuai petak di mana bidak berhenti. Setelah melakukan instruksi dengan tepat, permainan dapat dilanjutkan pada pemain berikutnya.
4. Jika pemain melewati petak bertanda STOP maka pemain harus berhenti meskipun masih ada langkah yang tersisa dan melakukan instruksi pada petak tersebut. Setelah melakukan instruksi dengan tepat, pemain kembali mengocok dadu untuk menentukan langkah selanjutnya dan melaksanakan instruksi berikutnya (lihat kembali poin 3).
5. Pemain wajib mencatat setiap transaksi bisnis yang dilakukan selama permainan berlangsung ke dalam Lembar Pencatatan yang telah disediakan. Pencatatan transaksi dari kartu Transaksi Utama, kartu Bonus, hadiah atas kartu Pertanyaan, maupun perolehan Pendapatan dilakukan langsung pada Buku Besar, sedangkan pencatatan transaksi dari kartu Penyesuaian dilakukan pada Jurnal Umum dan dipindahkan ke Buku Besar. Pencatatan dilakukan secara kronologis sesuai tanggal transaksi (tanggal yang tertera pada papan permainan).

6. Pemain yang telah mencapai petak akhir atau petak FINISH (K) harus berhenti meskipun masih ada langkah yang tersisa. Permainan berakhir jika semua pemain telah mencapai finish. PEMENANG adalah pemain yang memiliki EKUITAS AKHIR tertinggi, dihitung dengan rumus:

$$\text{Ekuitas} = \text{Aset} - \text{liabilitas}$$

Atau

$$\text{Ekuitas Akhir} = \text{Ekuitas Awal} + \text{Pendapatan} - \text{Beban}$$

7. Penjelasan petak:
- Jika pemain berhenti di petak biru, maka pemain harus mengambil salah satu kartu dari tumpukan kartu Transaksi Utama dan melaksanakan instruksi yang ada di dalamnya. Jika pemain telah melaksanakan instruksi, maka pemain bisa menyimpan atau mengembalikan kartu ke bagian paling bawah tumpukan sesuai keterangan pada kartu.
 - Jika pemain berhenti di petak hijau, maka pemain harus mengambil salah satu kartu dari tumpukan kartu Pertanyaan dan membacakan soal yang tertulis pada kartu. Pemain harus mencoba menjawab pertanyaan tersebut. Apabila pemain bersangkutan tidak bisa menjawab pertanyaan, maka pemain lain boleh menjawabnya. Pemain yang menjawab paling tepat akan memperoleh hadiah uang dari bank sejumlah nominal yang tertulis pada kartu. Pengoreksian jawaban dilakukan dengan melihat Kunci Jawaban setelah pemain menjawab pertanyaan tersebut. Kartu yang telah dijawab dikembalikan pada bagian paling bawah tumpukan kartu Pertanyaan.

- c. Setiap pemain yang melewati atau berhenti. pada petak ini berhak memperoleh uang dari bank sejumlah pendapatan pokok yang tertera pada kartu Perusahaan dan tambahan pendapatan bila ada (perhatikan kartu Sewa Gedung dan kartu Peralatan). Uang yang diperoleh diakui sebagai pendapatan jasa. Jika pemain berhenti pada petak Pendapatan dan memiliki piutang usaha (kartu Transaksi Utama yang berisi perolehan pendapatan kredit), maka pemain bisa meminta pelunasan piutang usaha kepada bank.
- d. Jika pemain berhenti di petak merah, maka pemain dapat mengambil satu kartu dari tumpukan kartu Bonus dan memperoleh keuntungan seperti yang tertera pada kartu tersebut.
- e. Jika pemain berhenti di petak merah muda, maka pemain harus mengambil salah satu kartu dari tumpukan kartu Penyesuaian dan melaksanakan instruksi di dalamnya. Apabila pemain telah melaksanakan instruksi, maka pemain bisa menyimpan atau mengembalikan kartu ke bagian paling bawah tumpukan sesuai keterangan pada bagian bawah kartu.
- f. Pemain wajib berhenti dan melakukan instruksi pada petak bertanda STOP. Petak bertanda STOP memuat transaksi sebagai berikut:

1) Sewa Gedung

Pemain memilih salah satu dari 8 kartu Transaksi Utama jenis Sewa Gedung secara acak dalam kondisi tertutup. Kartu yang dipilih memuat biaya sewa yang harus dibayarkan pemain ke bank, jangka

waktu sewa gedung, dan manfaat yang diperoleh jika menyewa gedung tersebut.

2) Pembelian Peralatan

Pemain memilih salah satu dari 8 kartu Transaksi Utama jenis Peralatan secara acak dalam kondisi tertutup. Kartu yang dipilih memuat harga perolehan peralatan yang harus dibayarkan pemain ke bank, biaya penyusutan peralatan per bulan dan manfaat yang diperoleh jika membeli peralatan tersebut.

3) Beban Sewa Gedung

Pemain harus menghitung biaya sewa gedung untuk jangka waktu 1 bulan berdasarkan harga sewa dan periode sewa gedung yang tertera pada kartu Transaksi Utama jenis Sewa Gedung yang dimiliki pemain, lalu mencatatnya.

4) Penyusutan Aset Tetap

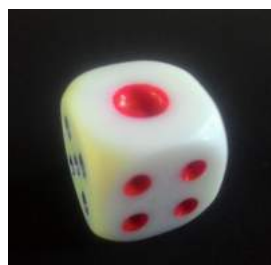
Pemain harus menghitung biaya penyusutan setiap aset tetap yang dimiliki sebesar penyusutan/bulan yang tercantum pada setiap kartu Transaksi Utama yang bersangkutan dan mencatatnya.

Appendix 1g. Final Product of “The Company” Board Game

Game Board



Dice



Pawns



Game Instructions



PEMAIN

Pemain terdiri dari 2-6 orang (pemain yang bertugas sebagai bankir bisa mengikuti permainan maupun terpisah dari permainan)

TUJUAN

Mengelola perusahaan dan mendapatkan EKUITAS TERTINGGI pada akhir permainan

KOMPONEN PERMAINAN

Papan permainan
Instruksi permainan
6 dadak
1 dadu
1 pak uang mainan
1 pak bukti utang bank
6 dek kartu
6 kartu Perusahaan
56 kartu Transaksi Utama
20 kartu Penyesuaian
15 kartu Pertanyaan
10 kartu Bonus
1 lembar kunci jawaban
1 pak lembar pencatatan



MEDIA PEMBELAJARAN AKUNTANSI DASAR UNTUK SISWA SMK KELAS X KK AKUNTANSI DAN KEUANGAN LEMBAGA

PERSIAPAN PERMAINAN

Papan Permainan
Susun papan permainan menjadi bentuk yang utuh. Letakkan di tengah-tengah pemain.



Keterangan:
A. Petak Awal (START)
B. Petak Transaksi Utama
C. Petak Pertanyaan
D. Petak Pendapatan
E. Petak Bonus
F. Petak Penyesuaian


Transaksi Wajib:
(Pemain wajib berhenti dan melakukan transaksi)
G. Pembayaran Sewa Gedung
H. Pembelian Peralatan
I. Penyesuaian Beban Sewa Gedung
J. Penyesuaian Penyusutan Aset Tetap
K. Petak Akhir (FINISH)

Angka pada papan menunjukkan tanggal transaksi

Page 2 and 3


Kartu

Pisahkan setiap jenis kartu ke dalam tumpukan yang berbeda. Acak masing-masing tumpukan kartu tersebut dan letakkan di samping papan permainan.



Bank


Tunjuk salah satu pemain untuk menjadi bankir. Pemain ini bertanggung jawab atas semua uang yang dibayarkan kepada dan dari bank.



Bankir memisahkan uang menjadi beberapa tumpukan sesuai nominalnya, lalu membagikan uang kepada masing-masing pemain sebesar
Rp1.000.000,00
yang terdiri atas:
6 lembar pecahan Rp5.000,00
7 lembar pecahan Rp10.000,00
10 lembar pecahan Rp20.000,00
6 lembar pecahan Rp50.000,00
4 lembar pecahan Rp100.000,00

Bidak

Masing-masing pemain memilih satu bidak untuk dimainkan.

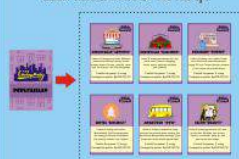


Urutan Pemain

Tentukan urutan pemain dengan melempar dadu. Pemain yang memperoleh angka dadu terbesar akan bermain pertama kali, pemain yang memperoleh angka dadu terbesar kedua akan bermain pada urutan kedua, dan seterusnya.


Perusahaan

Pemain secara bergantian memilih perusahaan yang hendak dikelola selama permainan sesuai urutan bermain. Pemilihan perusahaan dilakukan dengan mengambil salah satu kartu Perusahaan secara acak dalam kondisi tertutup.




Pencatatan Keuangan

1 set lembar pencatatan dibagikan kepada setiap pemain. Lembar pencatatan yang dibagikan terdiri atas 1 lembar jurnal umum dan 4 lembar buku besar yang sudah bertuliskan nama akun.



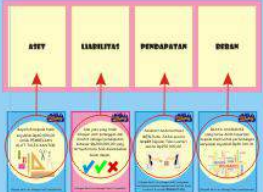
Pemain mengisi nama perusahaan dan periode akuntansi (bulan dan tahun) sesuai kesepakatan pemain.

Pencatatan transaksi dari kartu Transaksi Utama dilakukan langsung pada buku besar, sedangkan pencatatan transaksi Penyesuaian dilakukan pada jurnal umum dan dipindahkan ke buku besar.



Dek Kartu

Dek kartu dibagikan kepada masing-masing pemain dan berfungsi untuk menyimpan kartu yang diperoleh pemain selama permainan berlangsung. Penempatan kartu disesuaikan dengan golongan akun yang dipengaruhi oleh kartu tersebut.



Bukti Utang Bank

Bukti utang bank diberikan oleh bankir kepada pemain yang memiliki utang di bank (kecuali pemain yang memperoleh pinjaman dari bank pada kartu Transaksi Utama). Pinjaman di bank harus merupakan kelipatan Rp100.000,00. Pelunasan atas utang bank dikenakan beban bunga 1% dari total utang.

Page 4 and 5

PELAKSANAAN PERMAINAN

- 1

Letakkan semua bidak di petak awal atau petak START (A).

2
- 3

Kocok dan lempar dadu untuk mengetahui jumlah langkah yang harus diambil. Jalankan bidak sejumlah angka dadu yang muncul.

4
- 5

Lakukan instruksi sesuai petak di mana bidak berhenti. Setelah melakukan instruksi dengan tepat, permainan dapat dilanjutkan pada pemain berikutnya.

6
- 7

Jika pemain melewati petak bertanda STOP (G, H, I, J), maka pemain harus berhenti meskipun masih ada langkah yang tersisa dan melakukan instruksi pada petak tersebut. Setelah melakukan instruksi dengan tepat, pemain kembali mengocok dadu untuk menentukan langkah selanjutnya dan melaksanakan instruksi berikutnya (lihat kembali poin 3).

8
- 9

Pemain wajib mencatat setiap transaksi bisnis yang dilakukan selama permainan berlangsung ke dalam Lembar Pencatatan yang telah disediakan.

10
- 11

Pencatatan transaksi dari kartu Transaksi Utama, kartu Bonus, hadiah atas kartu Pertanyaan, maupun perolehan Pendapatan dilakukan langsung pada Buku Besar, sedangkan pencatatan transaksi dari kartu Penyesuaian dilakukan pada Jurnal Umum dan dipindahkan ke Buku Besar.

12
- 13

Pencatatan dilakukan secara kronologis sesuai tanggal transaksi (tanggal yang tertera pada papan permainan).

14
- 15

Pemain yang telah mencapai petak akhir atau petak FINISH (K) harus berhenti meskipun masih ada langkah yang tersisa. Permainan berakhir jika semua pemain telah mencapai finish.

16
- 17

PEMENANG adalah pemain yang memiliki EKUITAS AKHIR tertinggi, dihitung dengan rumus:


$$\text{Ekuitas} = \text{Aset} - \text{Liabilitas}$$

atau

$$\text{Ekuitas Akhir} = \text{Ekuitas Awal} + \text{Pendapatan} - \text{Beban}$$

18

Keterangan Kartu




Kartu Perusahaan

Nama perusahaan (dituliskan pada form jurnal umum dan buku besar)

Deskripsi usaha (untuk mengetahui jenis usaha yang dijalankan)

Jumlah karyawan perusahaan (digunakan untuk menghitung beban gaji)

Pendapatan pokok usaha (besar pendapatan yang diterima pemain dari bank ketika pemain berhenti/melewati petak pendapatan)




Kartu Transaksi Utama (Umum)

Nomor urut soal/transaksi (untuk memudahkan koreksi berdasarkan kunci jawaban)

Transaksi yang harus dilakukan dan dicatat oleh pemain

Tindak lanjut kartu setelah pemain selesai melakukan instruksi (kartu bisa langsung dikembalikan atau disimpan pada dek kartu sesuai keterangan pada bagian ini)

Page 6 and 7



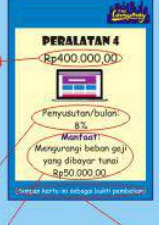
Kartu Transaksi Utama Sewa Gedung

Jangka waktu sewa (digunakan sebagai dasar perhitungan pada penyesuaian beban sewa gedung)

Harga sewa gedung yang harus dibayarkan pemain pada bank dan dicatat sebagai Beban Sewa atau Sewa Dibayar di Muka (juga digunakan sebagai dasar perhitungan pada penyesuaian beban sewa gedung, dengan asumsi gedung telah digunakan selama 1 bulan)

Manfaat yang diperoleh pemain karena menyewa gedung tersebut selama permainan berlangsung

Tindak lanjut kartu setelah pemain selesai melakukan instruksi



Kartu Transaksi Utama Peralatan

Harga peralatan yang harus dibayarkan pemain pada bank dan dicatat sebagai Peralatan (juga digunakan sebagai dasar perhitungan pada penyesuaian beban penyusutan peralatan)

Besar beban penyusutan peralatan per bulan (saat menghitung penyesuaian dianggap telah digunakan selama 1 bulan)

Manfaat yang diperoleh pemain karena membeli peralatan tersebut selama permainan berlangsung

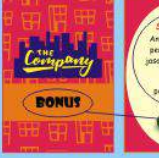
Tindak lanjut kartu setelah pemain selesai melakukan instruksi

Penggunaan Manfaat pada Kartu Transaksi Utama Sewa Gedung dan Peralatan

Misalnya, dalam kartu Transaksi Utama Sewa Gedung pada contoh tertulis "Manfaat: Mengurangi beban gaji yang dibayar tunai Rp5.000,00 per karyawan", artinya jika pemilik kartu tersebut harus membayar beban gaji sebesar Rp35.000,00 per karyawan, maka beban gaji yang dibayar adalah sejumlah: $(Rp35.000,00 - Rp5.000,00) \times \text{jumlah karyawan pada kartu Perusahaan}$

Penggunaan manfaat pada kartu Transaksi Utama Sewa Gedung dan Peralatan lainnya disesuaikan dengan manfaat pada kartu yang bersangkutan.

Kartu Bonus



Keuntungan/bonus yang diperoleh pemain

Jenis kartu

SANTUAN JAWABAN

= pemain mendapatkan bantuan untuk menjawab kartu Pertanyaan sesuai keterangan pada kartu (kembalikan kartu setelah digunakan)

STOP

= pemain tidak boleh bermain pada giliran berikutnya, tapi jika ada pemain lawan yang melewati petak tempat pemain berhenti, maka pemain lawan harus membayar pemain (pemain mencatat sebagai Pendapatan Jasa, pemain lawan mencatat sebagai Beban Lain-Lain)

Penggunaan Kartu Bonus

SELAMATI

= pemain menerima pendapatan tunai dari bank/pemain lain dan mencatatnya sebagai Pendapatan Jasa (pemain yang mengeluarkan uang mencatatnya sebagai Beban Lain-lain)

BEBAS BIAYA dan BEBAS PAJAK

= pemain tidak perlu membayar biaya/pajak dari kartu Transaksi Utama sejumlah transaksi yang tertera pada kartu (kembalikan kartu setelah digunakan)

TUKAR

= pemain harus menukarkan pendapatan pokok usahanya dengan pemain lain (hanya pendapatan pokok saja) dan akan menerima pendapatan sejumlah pendapatan pokok yang baru ketika berhenti/melewati petak Pendapatan

SAATNYA BERLIBUR

= dimanapun pemain berhenti pada giliran berikutnya, pemain tidak perlu mengambil kartu atau melakukan transaksi, kecuali pemain berhenti/melewati petak Pendapatan

PELUNASAN KAPAN SAJA

= pemain bisa memperoleh pelunasan dari bank atas Piutang yang dimiliki saat ini juga (lihat kartu Transaksi Utama berisi pendapatan yang diterima secara kredit)

Page 8 and 9

Kartu Pertanyaan



Pertanyaan yang harus dijawab oleh pemain

Hadiah yang berhak diperoleh pemain yang berhasil menjawab pertanyaan dengan benar (dicatat sebagai Pendapatan Lain-lain)

Jenis kartu

Nomor urut soal (untuk memudahkan koreksi berdasarkan kunci jawaban)

Kartu Penyesuaian



Nomor urut soal/transaksi (untuk memudahkan koreksi berdasarkan kunci jawaban)

Transaksi penyesuaian yang harus dihitung dan dicatat oleh pemain

Tindak lanjut kartu setelah pemain selesai melakukan instruksi (kartu bisa langsung dikembalikan atau disimpan pada dek kartu sesuai keterangan pada bagian ini)

Jenis kartu

Keterangan Petak

Petak Biru (Transaksi Utama)

Jika pemain berhenti di petak biru, maka pemain harus mengambil salah satu kartu dari tumpukan kartu Transaksi Utama dan melaksanakan instruksi yang ada di dalamnya. Jika pemain telah melaksanakan instruksi, maka pemain bisa menyimpan atau mengembalikan kartu ke bagian paling bawah tumpukan sesuai keterangan pada bagian bawah kartu.

Petak Hijau (Pertanyaan)

Jika pemain berhenti di petak hijau, maka pemain harus mengambil salah satu kartu dari tumpukan kartu Pertanyaan dan membacakan soal yang tertulis pada kartu. Pemain harus mencoba menjawab pertanyaan tersebut. Apabila pemain bersangkutan tidak bisa menjawab pertanyaan, maka pemain lain boleh menjawabnya.

Pemain yang menjawab paling tepat akan memperoleh hadiah uang dari bank sejumlah nominal yang tertulis pada kartu. Pengoreksian jawaban dilakukan dengan melihat Kunci Jawaban setelah pemain menjawab pertanyaan tersebut. Kartu yang telah dijawab dikembalikan pada bagian paling bawah tumpukan kartu Pertanyaan.

Petak Oranye (Pendapatan)

Setiap pemain yang melewati atau berhenti pada petak ini berhak memperoleh uang dari bank sejumlah pendapatan pokok yang tertera pada kartu Perusahaan dan tambahan pendapatan bila ada (perhatikan kartu Sewa Gedung dan kartu Peralatan). Uang yang diperoleh diakui sebagai pendapatan jasa.

Jika pemain berhenti pada petak Pendapatan dan memiliki piutang usaha (kartu Transaksi Utama yang berisi perolehan pendapatan kredit), maka pemain bisa meminta pelunasan piutang usaha kepada bank.

Petak Merah (Bonus)

Jika pemain berhenti di petak merah, maka pemain dapat mengambil satu kartu dari tumpukan kartu Bonus dan memperoleh keuntungan seperti yang tertera pada kartu tersebut.

Petak Merah Muda (Penyesuaian)

Jika pemain berhenti di petak merah muda, maka pemain harus mengambil salah satu kartu dari tumpukan kartu Penyesuaian dan melaksanakan instruksi di dalamnya. Apabila pemain telah melaksanakan instruksi, maka pemain bisa menyimpan atau mengembalikan kartu ke bagian paling bawah tumpukan sesuai keterangan pada bagian bawah kartu.

Page 10 and 11

Transaksi Wajib

Pemain wajib berhenti dan melakukan instruksi pada petak bertanda STOP.

Sewa Gedung

Pemain memilih salah satu dari 8 kartu Transaksi Utama jenis Sewa Gedung secara acak dalam kondisi tertutup. Kartu yang dipilih memuat biaya sewa yang harus dibayarkan pemain ke bank, jangka waktu sewa gedung, dan manfaat yang diperoleh jika menyewa gedung tersebut.

Pembelian Peralatan

Pemain memilih salah satu dari 8 kartu Transaksi Utama jenis Peralatan secara acak dalam kondisi tertutup. Kartu yang dipilih memuat harga perolehan peralatan yang harus dibayarkan pemain ke bank, biaya penyusutan peralatan per bulan dan manfaat yang diperoleh jika membeli peralatan tersebut.

Beban Sewa Gedung

Pemain harus menghitung biaya sewa gedung untuk jangka waktu 1 bulan berdasarkan harga sewa dan periode sewa gedung yang tertera pada kartu Transaksi Utama jenis Sewa Gedung yang dimiliki pemain, lalu mencatatnya.

Penyusutan Aset Tetap

Pemain harus menghitung biaya penyusutan setiap aset tetap yang dimiliki sebesar penyusutan/bulan yang tercantum pada setiap kartu Transaksi Utama yang bersangkutan dan mencatatnya.

Contoh Pencatatan

Kartu Transaksi Utama

Buku Besar

D	K
Perengkapan	
4/12 40.000	
	Kas
	1/12 40.000

Kartu Penyesuaian

Jurnal Umum

Beban Telepon	25.000	-
Utang Beban	-	25.000

Buku Besar

D	K
Beban Telepon	
31/12 25.000	
	Utang Beban
	31/12 25.000

Media pembelajaran ini dibuat sebagai alat bantu pembelajaran pada akuntansi Perusahaan Jasa materi jurnal penyesuaian.

Page 12

Play Money



Bank Debt Proof



Deck of Cards

ASET	LIABILITAS	PENDAPATAN	BEBAN
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Perusahaan Cards

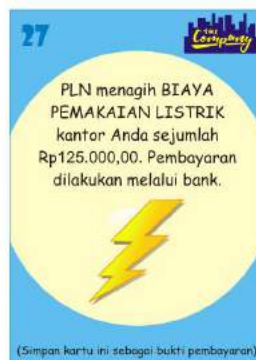
 <p>PERUSAHAAN</p>	 <p>SALON "BEAUTY"</p> <p>Usaha di bidang perawatan kulit dan kecantikan. Melayani jasa potong rambut, creambath, make up, dan jasa kecantikan lainnya.</p> <p>Jumlah karyawan: 5 orang Pendapatan pokok: Rp250.000,00</p>	 <p>PERUSAHAAN</p>	 <p>PENJAHIT "OUTFIT"</p> <p>Usaha di bidang tata busana. Dalam satu bulan bisa menerima pesanan hingga 30 baju. Pengerjaan per pesanan ±3 hari sesuai kerumitan desain.</p> <p>Jumlah karyawan: 4 orang Pendapatan pokok: Rp250.000,00</p>
 <p>PERUSAHAAN</p>	 <p>ANGKUTAN "OTW"</p> <p>Usaha di bidang transportasi yang melayani perjalanan umum maupun jasa pariwisata. Menyediakan berbagai jenis kendaraan untuk segala kepentingan.</p> <p>Jumlah karyawan: 9 orang Pendapatan pokok: Rp350.000,00</p>	 <p>PERUSAHAAN</p>	 <p>HOTEL "HOLIDAY"</p> <p>Usaha di bidang perhotelan. Menyewakan fasilitas penginapan dan ruang pertemuan. Pemesanan bisa melalui website atau telepon.</p> <p>Jumlah karyawan: 10 orang Pendapatan pokok: Rp400.000,00</p>
 <p>PERUSAHAAN</p>	 <p>PERCETAKAN "ARTISTIC"</p> <p>Usaha di bidang percetakan. Melayani pembuatan berbagai macam sarana promosi seperti brosur, pamflet, spanduk, kartu nama, dan lain sebagainya.</p> <p>Jumlah karyawan: 6 orang Pendapatan pokok: Rp300.000,00</p>	 <p>PERUSAHAAN</p>	 <p>PERSEWAAN "QUALIFIED"</p> <p>Usaha di bidang persewaan alat-alat untuk event, seperti panggung, tenda, sound, sekaligus melayani jasa dekorasi.</p> <p>Jumlah karyawan: 7 orang Pendapatan pokok: Rp300.000,00</p>

Transaksi Utama Cards (General)

































Transaksi Utama Sewa Gedung Cards

 <p>TRANSAKSI UTAMA SEWA GEDUNG</p>	 <p>SEWA GEDUNG 1 2 tahun Rp240.000,00</p>  <p>Manfaat: Mengurangi pajak penghasilan yang harus dibayar Rp20.000,00.</p> <p>(Simpan kartu ini sebagai bukti pembayaran)</p>	 <p>TRANSAKSI UTAMA SEWA GEDUNG</p>	 <p>SEWA GEDUNG 2 1 tahun Rp150.000,00</p>  <p>Manfaat: Bebas beban telepon yang dibayar tunai.</p> <p>(Simpan kartu ini sebagai bukti pembayaran)</p>
 <p>TRANSAKSI UTAMA SEWA GEDUNG</p>	 <p>SEWA GEDUNG 3 1 tahun Rp180.000,00</p>  <p>Manfaat: Bebas beban asuransi yang dibayar tunai.</p> <p>(Simpan kartu ini sebagai bukti pembayaran)</p>	 <p>TRANSAKSI UTAMA SEWA GEDUNG</p>	 <p>SEWA GEDUNG 4 2 tahun Rp360.000,00</p>  <p>Manfaat: Meningkatkan pendapatan pokok Rp10.000,00.</p> <p>(Simpan kartu ini sebagai bukti pembayaran)</p>
 <p>TRANSAKSI UTAMA SEWA GEDUNG</p>	 <p>SEWA GEDUNG 5 3 tahun Rp360.000,00</p>  <p>Manfaat: Meningkatkan pendapatan pokok Rp5.000,00.</p> <p>(Simpan kartu ini sebagai bukti pembayaran)</p>	 <p>TRANSAKSI UTAMA SEWA GEDUNG</p>	 <p>SEWA GEDUNG 6 2 tahun Rp270.000,00</p>  <p>Manfaat: Mengurangi setiap beban yang dibayar tunai Rp5.000,00</p> <p>(Simpan kartu ini sebagai bukti pembayaran)</p>
 <p>TRANSAKSI UTAMA SEWA GEDUNG</p>	 <p>SEWA GEDUNG 7 1,5 tahun Rp315.000,00</p>  <p>Manfaat: Pendapatan bunga dan hadiah meningkat 2x lipat</p> <p>(Simpan kartu ini sebagai bukti pembayaran)</p>	 <p>TRANSAKSI UTAMA SEWA GEDUNG</p>	 <p>SEWA GEDUNG 8 1,5 tahun Rp270.000,00</p>  <p>Manfaat: Mengurangi beban gaji yang dibayar tunai Rp5.000,00 per karyawan</p> <p>(Simpan kartu ini sebagai bukti pembayaran)</p>

Transaksi Utama Peralatan Cards

 <p>TRANSAKSI UTAMA PERALATAN</p>	<p>PERALATAN 1 Rp300.000,00</p>  <p>Penyusutan/bulan: 10% Manfaat: Bebas beban iklan yang dibayar tunai.</p> <p>(Simpan kartu ini sebagai bukti pembelian)</p>	 <p>TRANSAKSI UTAMA PERALATAN</p>	<p>PERALATAN 2 Rp350.000,00</p>  <p>Penyusutan/bulan: Rp35.000,00 Manfaat: Menurunkan beban pajak 10%.</p> <p>(Simpan kartu ini sebagai bukti pembelian)</p>
 <p>TRANSAKSI UTAMA PERALATAN</p>	<p>PERALATAN 3 Rp375.000,00</p>  <p>Penyusutan/bulan: Rp25.000,00 Manfaat: Bebas beban listrik yang dibayar tunai.</p> <p>(Simpan kartu ini sebagai bukti pembelian)</p>	 <p>TRANSAKSI UTAMA PERALATAN</p>	<p>PERALATAN 4 Rp400.000,00</p>  <p>Penyusutan/bulan: 8% Manfaat: Mengurangi beban gaji yang dibayar tunai Rp50.000,00.</p> <p>(Simpan kartu ini sebagai bukti pembelian)</p>
 <p>TRANSAKSI UTAMA PERALATAN</p>	<p>PERALATAN 5 Rp450.000,00</p>  <p>Penyusutan/bulan: 12% Manfaat: Mengurangi setiap beban yang dibayar tunai sebesar Rp15.000,00</p> <p>(Simpan kartu ini sebagai bukti pembelian)</p>	 <p>TRANSAKSI UTAMA PERALATAN</p>	<p>PERALATAN 6 Rp475.000,00</p>  <p>Penyusutan/bulan: Rp50.000,00 Manfaat: Mengurangi setiap beban yang dibayar tunai sebesar Rp20.000,00</p> <p>(Simpan kartu ini sebagai bukti pembelian)</p>
 <p>TRANSAKSI UTAMA PERALATAN</p>	<p>PERALATAN 7 Rp500.000,00</p>  <p>Penyusutan/bulan: Rp40.000,00 Manfaat: Meningkatkan pendapatan pokok sebesar Rp10.000,00</p> <p>(Simpan kartu ini sebagai bukti pembelian)</p>	 <p>TRANSAKSI UTAMA PERALATAN</p>	<p>PERALATAN 8 Rp550.000,00</p>  <p>Penyusutan/bulan: 6% Manfaat: Meningkatkan pendapatan pokok sebesar 10%.</p> <p>(Simpan kartu ini sebagai bukti pembelian)</p>

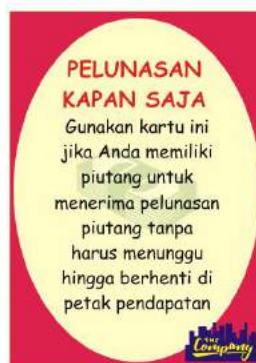
Penyesuaian Cards

 <p>PENYESUAIAN</p>	<p>1</p> <p>Anda memperoleh bunga dari bank sebesar Rp25.000,00, namun juga dibebani biaya administrasi bank sebesar Rp10.000,00.</p>  <p>(Simpan kartu ini sebagai bukti transaksi)</p>	 <p>PENYESUAIAN</p>	<p>2</p> <p>Rekening giro Anda di bank pada bulan ini memperoleh pendapatan jasa giro sebesar Rp50.000,00, namun juga dikenakan biaya administrasi bank sebesar Rp25.000,00.</p>  <p>(Simpan kartu ini sebagai bukti transaksi)</p>
 <p>PENYESUAIAN</p>	<p>3</p> <p>Biaya administrasi bulanan untuk rekening tabungan Anda adalah Rp15.000,00. Selain itu Anda juga memperoleh bunga dari bank Rp30.000,00.</p>  <p>(Simpan kartu ini sebagai bukti transaksi)</p>	 <p>PENYESUAIAN</p>	<p>4</p> <p>Gaji karyawan yang belum dibayar untuk bulan ini sebesar Rp10.000,00 per karyawan.</p>  <p>(Simpan kartu ini sebagai bukti transaksi)</p>
 <p>PENYESUAIAN</p>	<p>5</p> <p>Anda masih harus membayar gaji karyawan untuk bulan ini sebesar Rp15.000,00 per karyawan, namun pembayaran ditangguhkan bulan depan.</p>  <p>(Simpan kartu ini sebagai bukti transaksi)</p>	 <p>PENYESUAIAN</p>	<p>6</p> <p>Tagihan biaya listrik dari PLN sebesar Rp75.000,00 akan dibayar bulan depan.</p>  <p>(Simpan kartu ini sebagai bukti transaksi)</p>
 <p>PENYESUAIAN</p>	<p>7</p> <p>Biaya pemakaian listrik bulan ini sebesar Rp250.000,00</p>  <p>(Simpan kartu ini sebagai bukti transaksi)</p>	 <p>PENYESUAIAN</p>	<p>8</p> <p>Biaya telepon untuk bulan ini sebesar Rp25.000,00 akan dibayar bulan depan</p>  <p>(Simpan kartu ini sebagai bukti transaksi)</p>





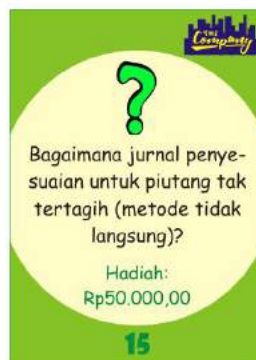
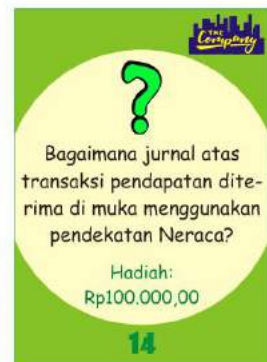
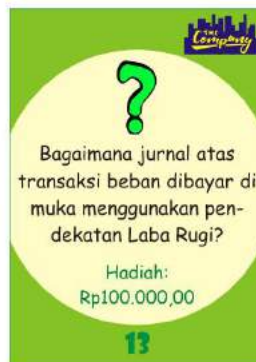
Bonus Cards



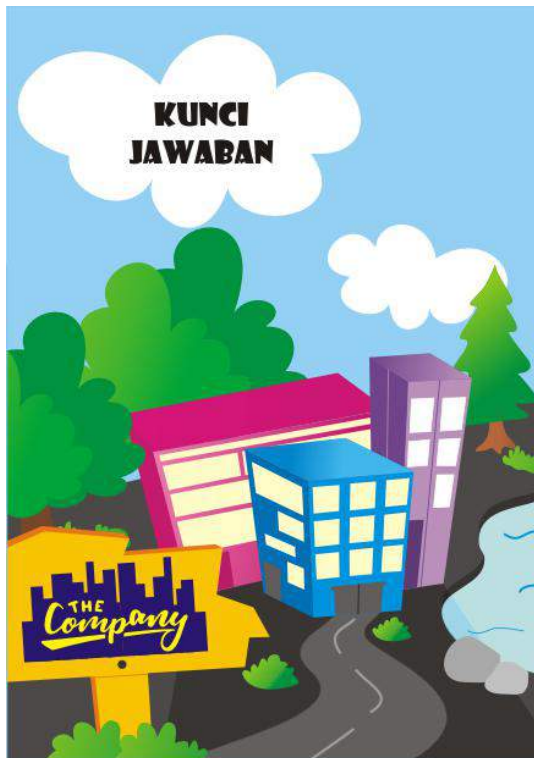


Pertanyaan Cards

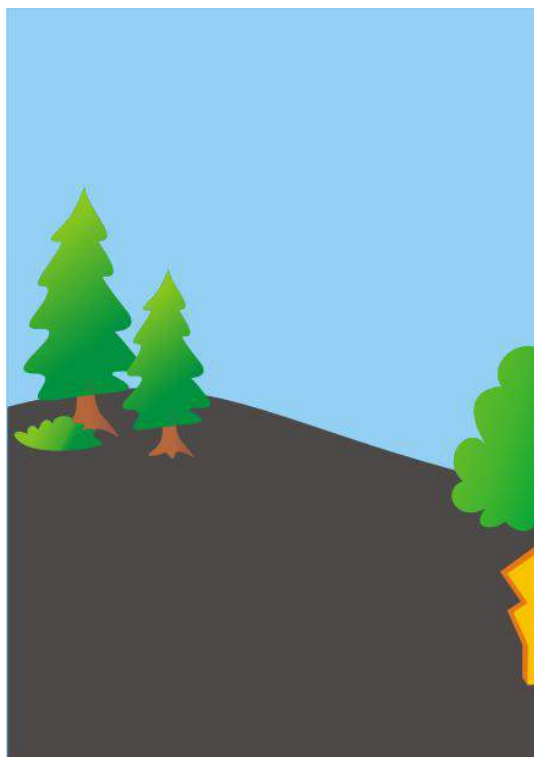




Answer Key Cover



Front Side



Back Side

Recording Sheets

[illegible]

.....

BUKU BESAR

Per

(Dalam Rupiah)

Kas

D		K

Piutang Usaha

D		K

Cadangan Kerugian Piutang

D		K

Perlengkapan Kantor

D		K

Perlengkapan Servis

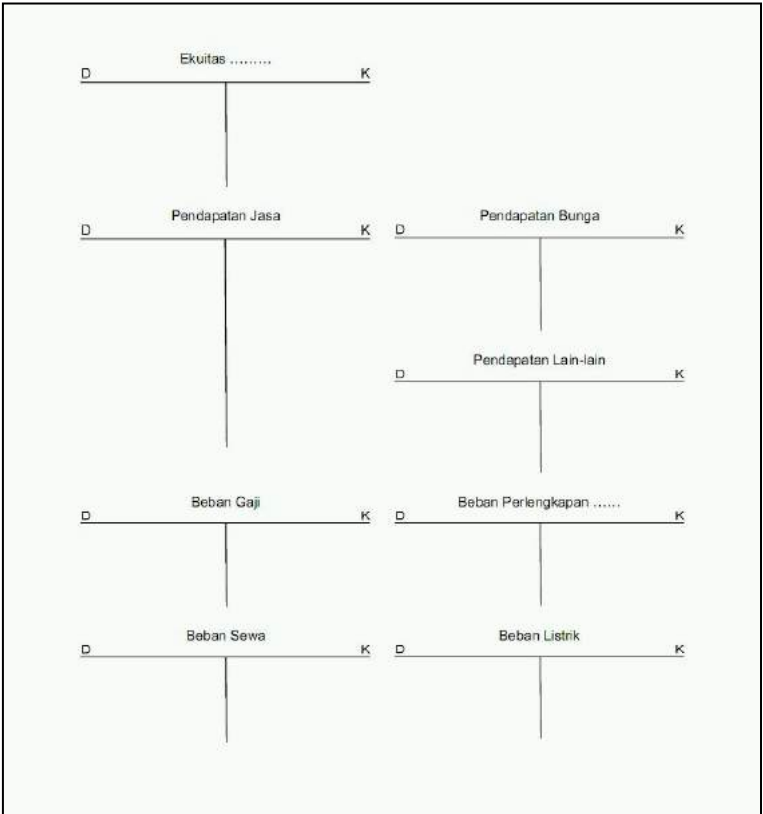
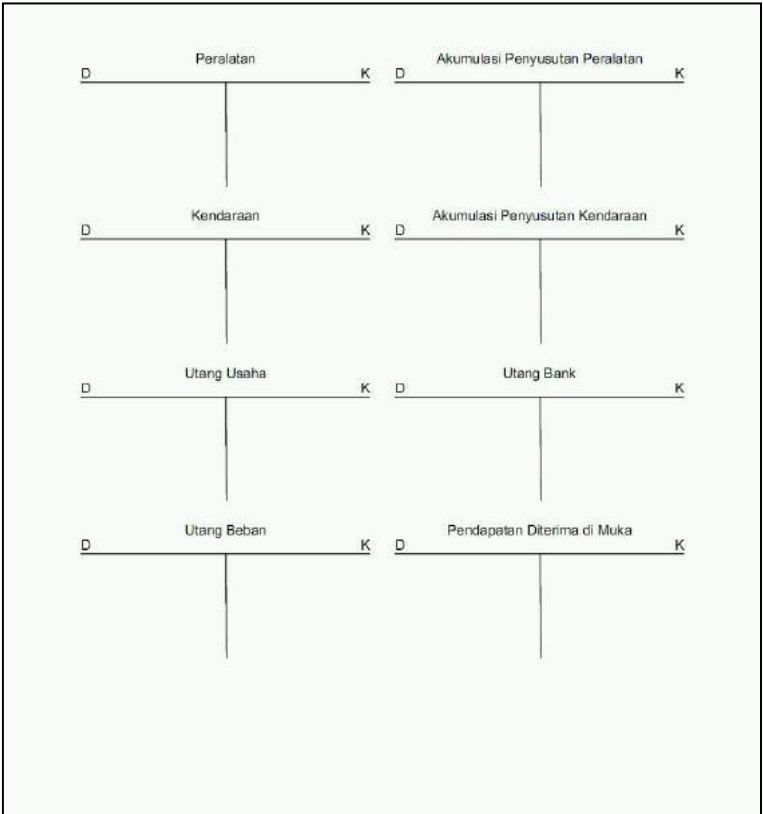
D		K

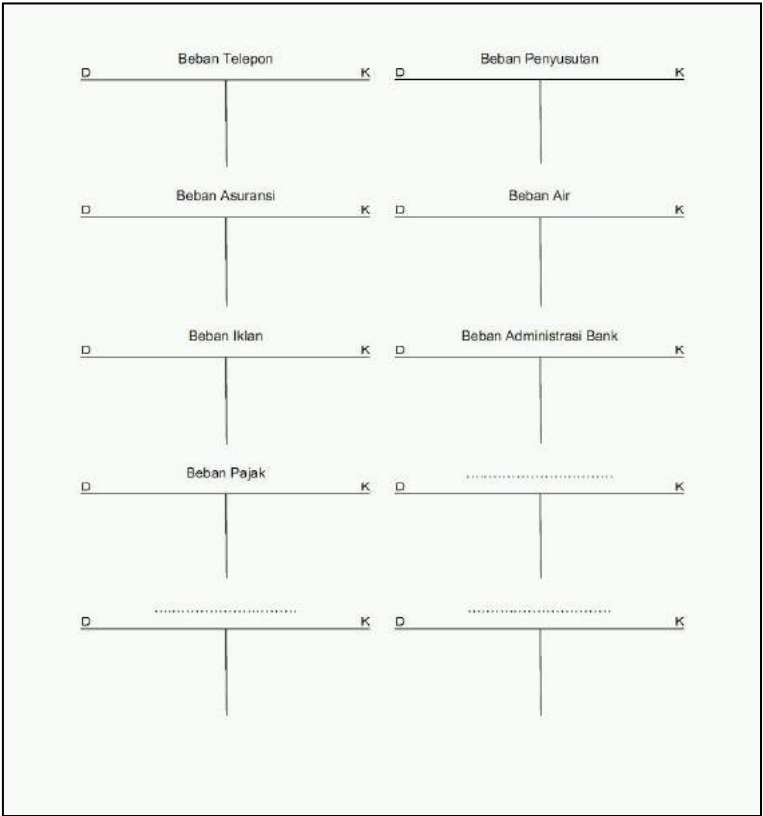
Sewa Dibayar di Muka

D		K

Asuransi Dibayar di Muka

D		K





Packaging







APPENDIX 2

RESEARCH INSTRUMENT

- a. Media Validation Questionnaire for Material Expert
- b. Media Validation Questionnaire for Media Expert
- c. Media Validation Questionnaire for Accounting Learning Practitioner
- d. Media Assessment Questionnaire for Students
- e. Students' Learning Motivation Questionnaire Before Validation
- f. Validation Result of Students' Learning Motivation Questionnaire
- g. Students' Learning Motivation Questionnaire After Validation

Appendix 2a. Media Validation Questionnaire for Material Expert

LEMBAR VALIDASI AHLI MATERI

Judul Penelitian : Pengembangan *Board Game* “*The Company*” sebagai Media Pembelajaran Akuntansi Dasar untuk Meningkatkan Motivasi Belajar Siswa Kelas X AKKL 2 SMK Negeri 1 Yogyakarta

Sasaran Program : Siswa SMK Kelas X Akuntansi dan Keuangan Lembaga

Mata Pelajaran : Akuntansi Dasar

Peneliti : In’am Fairuz Aiman

Ahli Materi : _____

Petunjuk:

1. Lembar validasi ini dimaksudkan untuk mengetahui pendapat Bapak/Ibu selaku praktisi pembelajaran akuntansi terhadap media pembelajaran yang dikembangkan.
2. Penilaian dilakukan dengan memberi tanda centang (✓) pada kolom yang sesuai.
3. Penilaian instrumen penelitian terhadap indikator yang diberikan melalui skor penilaian dengan menggunakan kriteria penelitian yang diberikan, dengan kriteria penilaian sebagai berikut.

SB = Sangat Baik

B = Baik

CB = Cukup Baik

TB = Tidak Baik

STB = Sangat Tidak Baik

4. Komentar dan saran Bapak/Ibu mohon dituliskan pada kolom yang telah disediakan.

Atas kesediaan Bapak/Ibu untuk mengisi lembar validasi ini saya ucapkan terimakasih.

A. Penilaian Kelayakan Media

No	Pernyataan	SB	B	CB	TB	STB
Aspek Konten/Isi						
1.	Kesesuaian materi yang disajikan dengan kompetensi inti.					
2.	Kesesuaian materi yang disajikan dengan kompetensi dasar.					
3.	Kesesuaian materi yang disajikan dengan tujuan pembelajaran.					
4.	Kesesuaian materi yang disajikan dengan materi wajib dikuasai siswa.					
5.	Kesesuaian lingkup kedalaman topik dengan kebutuhan siswa.					
6.	Kesesuaian tingkat kesulitan materi dengan kemampuan siswa SMK kelas X Akuntansi.					
7.	Kesesuaian materi dengan perkembangan kognitif siswa.					
8.	Kesesuaian materi dengan perkembangan afektif siswa.					
9.	Kesesuaian materi dengan perkembangan psikomotorik siswa.					
10.	Keakuratan materi yang disajikan.					
11.	Kesesuaian materi dengan perkembangan akuntansi saat ini.					
12.	Kelengkapan materi yang disajikan.					
13.	Kejelasan/kemudahan untuk memahami materi.					
14.	Sistematikasi materi yang disajikan.					
15.	Kesesuaian soal dengan kunci jawaban.					
16.	Kemampuan mengintegrasikan pengalaman “dunia nyata” pada situasi pembelajaran.					
17.	Kemampuan untuk memberikan contoh kasus pada siswa.					
Aspek Desain Instruksional						
18.	Dukungan terhadap pembelajaran siswa secara mandiri/independen.					
19.	Kemampuan media untuk meningkatkan keaktifan/keterlibatan siswa dalam pembelajaran.					
20.	Kemampuan media mengakomodasi perbedaan kemampuan individual siswa.					
21.	Kemampuan media mengakomodasi perbedaan gaya belajar siswa.					
22.	Dukungan terhadap pengembangan keterampilan komunikasi siswa.					

No	Pernyataan	SB	B	CB	TB	STB
23.	Dukungan terhadap interaksi kelompok.					
24.	Ketepatan penggunaan istilah teknis.					
25.	Ketepatan pemilihan kosa kata.					
26.	Kesesuaian penggunaan bahasa dengan taraf berpikir siswa.					

B. Kebenaran Materi

Petunjuk: Apabila ada kesalahan atau kekurangan pada media dan materi, mohon dituliskan jenis kesalahan atau kekurangan pada kolom (a) dan diberikan saran perbaikan pada kolom (b).

No.	Jenis Kesalahan (a)	Saran Perbaikan (b)

C. Komentar/Saran

--

D. Simpulan

Media pembelajaran ini dinyatakan*

1. Layak untuk diuji coba lapangan tanpa revisi.
2. Layak untuk diuji coba lapangan dengan revisi sesuai saran.
3. Tidak layak untuk diuji coba lapangan.

(*) Lingkari pada nomor sesuai dengan kesimpulan

Yogyakarta,

Ahli Materi,

NIP.

Appendix 2b. Media Validation Questionnaire for Media Expert

LEMBAR VALIDASI AHLI MEDIA

Judul Penelitian : Pengembangan *Board Game* “*The Company*” sebagai Media Pembelajaran Akuntansi Dasar untuk Meningkatkan Motivasi Belajar Siswa Kelas X AKKL 2 SMK Negeri 1 Yogyakarta

Sasaran Program : Siswa SMK Kelas X Akuntansi dan Keuangan Lembaga

Mata Pelajaran : Akuntansi Dasar

Peneliti : In’am Fairuz Aiman

Ahli Media : _____

Petunjuk:

1. Lembar validasi ini dimaksudkan untuk mengetahui pendapat Bapak/Ibu selaku praktisi pembelajaran akuntansi terhadap media pembelajaran yang dikembangkan.
2. Penilaian dilakukan dengan memberi tanda centang (✓) pada kolom yang sesuai.
3. Penilaian instrumen penelitian terhadap indikator yang diberikan melalui skor penilaian dengan menggunakan kriteria penelitian yang diberikan, dengan kriteria penilaian sebagai berikut.

SB = Sangat Baik

B = Baik

CB = Cukup Baik

TB = Tidak Baik

STB = Sangat Tidak Baik

SS = Sangat Setuju

S = Setuju

CS = Cukup Setuju

TS = Tidak Setuju

STS = Sangat Tidak Setuju

4. Komentar dan saran Bapak/Ibu mohon dituliskan pada kolom yang telah disediakan.

Atas kesediaan Bapak/Ibu untuk mengisi lembar validasi ini saya ucapkan terimakasih.

A. Penilaian Kelayakan Media

Aspek Desain Instruksional						
No	Pernyataan	SS	S	CS	TS	STS
1.	Tujuan penggunaan media dirumuskan dengan jelas.					
2.	Inovasi pada pembelajaran.					
3.	Media memungkinkan untuk digunakan oleh guru pada situasi pembelajaran di kelas.					
4.	Media memungkinkan untuk digunakan oleh siswa pada pembelajaran secara mandiri di luar kelas.					
5.	Bahasa yang digunakan komunikatif.					
6.	Kompleksitas dan sistematisasi media.					
No	Pernyataan	SB	B	CB	TB	STB
7.	Kejelasan perumusan konsep media.					
8.	Ketepatan perumusan konsep media.					
9.	Kesesuaian media dengan tujuan pengembangannya.					
10.	Keterkaitan antara teks dengan gambar/ilustrasi.					
Aspek Desain Teknis						
No	Pernyataan	SB	B	CB	TB	STB
11.	Ketepatan pemilihan gambar/ilustrasi.					
12.	Kesesuaian proporsi gambar/ilustrasi.					
13.	Kerapian penempatan gambar/ilustrasi (tidak mengganggu teks).					
14.	Ketepatan pemilihan jenis huruf.					
15.	Kesesuaian penggunaan ukuran huruf.					
16.	Keterbacaan teks pada media.					
17.	Kesesuaian penempatan spasi pada teks/tulisan.					
18.	Kesesuaian proporsi bentuk/ukuran komponen-komponen media.					
19.	Kesesuaian tata letak objek.					
20.	Kesesuaian pemilihan warna.					
21.	Kenyamanan tampilan/proporsi warna pada media untuk dilihat.					
22.	Kemenarikan logo permainan.					
23.	Kemenarikan tampilan media.					
24.	Kemenarikan media untuk digunakan/dimainkan.					
25.	Kreativitas pengembangan media.					
26.	Kemenarikan <i>packaging</i> .					
27.	Kerapian pengemasan media.					

No	Pernyataan	SB	B	CB	TB	STB
28.	Kerapian penyajian media.					
29.	Kerapian penyusunan instruksi permainan.					
30.	Keterbacaan tulisan/teks pada instruksi permainan.					
31.	Kejelasan instruksi permainan.					
32.	Kemudahan pemahaman instruksi permainan.					
33.	Kemudahan penggunaan media.					
34.	Kemudahan pengelolaan/perawatan media.					
35.	Kesesuaian desain media untuk digunakan di ruang kelas.					
Aspek Pertimbangan Sosial						
No	Pernyataan	SS	S	CS	TS	STS
36.	Media memungkinkan untuk digunakan oleh semua jenis kelamin.					
37.	Media memungkinkan siswa untuk bekerja sama dalam belajar.					

B. Kebenaran Media

Petunjuk: Apabila ada kesalahan atau kekurangan pada media dan materi, mohon dituliskan jenis kesalahan atau kekurangan pada kolom (a) dan diberikan saran perbaikan pada kolom (b).

No.	Jenis Kesalahan (a)	Saran Perbaikan (b)

C. Komentaris/Saran

--

D. Simpulan

Media pembelajaran ini dinyatakan*

4. Layak untuk diuji coba lapangan tanpa revisi.
5. Layak untuk diuji coba lapangan dengan revisi sesuai saran.
6. Tidak layak untuk diuji coba lapangan.

(*) Lingkari pada nomor sesuai dengan kesimpulan

Yogyakarta,

Ahli Media,

NIP.

Appendix 2c. Media Validation Questionnaire for Accounting Learning Practitioner

LEMBAR VALIDASI PRAKTIKI PEMBELAJARAN (GURU)

Judul Penelitian : Pengembangan *Board Game* “*The Company*” sebagai Media Pembelajaran Akuntansi Dasar untuk Meningkatkan Motivasi Belajar Siswa Kelas X AKKL 2 SMK Negeri 1 Yogyakarta

Sasaran Program : Siswa SMK Kelas X Akuntansi dan Keuangan Lembaga

Mata Pelajaran : Akuntansi Dasar

Peneliti : In’am Fairuz Aiman

Guru : _____

Petunjuk:

1. Lembar validasi ini dimaksudkan untuk mengetahui pendapat Bapak/Ibu selaku praktisi pembelajaran akuntansi terhadap media pembelajaran yang dikembangkan.
2. Penilaian dilakukan dengan memberi tanda centang (✓) pada kolom yang sesuai.
3. Penilaian instrumen penelitian terhadap indikator yang diberikan melalui skor penilaian dengan menggunakan kriteria penelitian yang diberikan, dengan kriteria penilaian sebagai berikut.

SB	= Sangat Baik	SS	= Sangat Setuju
B	= Baik	S	= Setuju
CB	= Cukup Baik	CS	= Cukup Setuju
TB	= Tidak Baik	TS	= Tidak Setuju
STB	= Sangat Tidak Baik	STS	= Sangat Tidak Setuju

4. Komentar dan saran Bapak/Ibu mohon dituliskan pada kolom yang telah disediakan.

Atas kesediaan Bapak/Ibu untuk mengisi lembar validasi ini saya ucapkan terimakasih.

A. Penilaian Kelayakan Media

Aspek Konten/Isi						
No	Pernyataan	SB	B	CB	TB	STB
1.	Kesesuaian materi yang disajikan dengan kompetensi inti.					
2.	Kesesuaian materi yang disajikan dengan kompetensi dasar.					
3.	Kesesuaian materi yang disajikan dengan tujuan pembelajaran.					
4.	Kesesuaian materi yang disajikan dengan materi wajib dikuasai siswa.					
5.	Kesesuaian lingkup kedalaman topik dengan kebutuhan siswa.					
6.	Kesesuaian tingkat kesulitan materi dengan kemampuan siswa SMK kelas X Akuntansi.					
7.	Kesesuaian materi dengan perkembangan kognitif siswa.					
8.	Kesesuaian materi dengan perkembangan afektif siswa.					
9.	Kesesuaian materi dengan perkembangan psikomotorik siswa.					
10.	Keakuratan materi yang disajikan.					
11.	Kelengkapan materi yang disajikan.					
12.	Kejelasan/kemudahan untuk memahami materi.					
13.	Kesesuaian soal dengan kunci jawaban.					
14.	Kemampuan mengintegrasikan pengalaman “dunia nyata” pada situasi pembelajaran.					
15.	Kesesuaian media dengan kondisi lingkungan belajar siswa.					
16.	Kemampuan untuk memberikan contoh kasus pada siswa.					
Aspek Desain Instruksional						
No	Pernyataan	SB	B	CB	TB	STB
17.	Kemampuan media untuk meningkatkan keaktifan/keterlibatan siswa dalam pembelajaran.					
18.	Dukungan terhadap pembelajaran siswa secara mandiri/independen.					
19.	Inovasi pada pembelajaran.					
20.	Dukungan media terhadap pencapaian tujuan pembelajaran.					
21.	Kemampuan media memfasilitasi perbedaan kemampuan individual siswa.					

No	Pernyataan	SB	B	CB	TB	STB
22.	Kemampuan media memfasilitasi perbedaan gaya belajar siswa.					
23.	Dukungan terhadap pengembangan keterampilan komunikasi siswa.					
24.	Dukungan terhadap interaksi kelompok.					
25.	Penggunaan bahasa yang komunikatif.					
26.	Kompleksitas dan sistematisasi media.					
Aspek Desain Teknis						
No	Pernyataan	SB	B	CB	TB	STB
27.	Ketepatan pemilihan gambar/ilustrasi.					
28.	Kerapian penempatan gambar/ilustrasi (tidak mengganggu teks).					
29.	Keterbacaan teks pada media.					
30.	Kenyamanan tampilan/proporsi warna pada media untuk dilihat.					
31.	Kemenarikan tampilan media.					
32.	Kreativitas pengembangan media.					
33.	Kerapian penyajian media.					
34.	Keterbacaan tulisan/teks pada instruksi permainan.					
35.	Kejelasan instruksi permainan.					
36.	Kemudahan pemahaman instruksi permainan.					
37.	Kemudahan penggunaan media.					
38.	Kemudahan pengelolaan/perawatan media.					
39.	Kesesuaian desain media untuk digunakan di ruang kelas.					
Aspek Pertimbangan Sosial						
No	Pernyataan	SS	S	CS	TS	STS
40.	Media memungkinkan untuk digunakan oleh semua jenis kelamin.					
41.	Media memungkinkan siswa untuk bekerja sama dalam belajar.					

B. Kebenaran Media

Petunjuk: Apabila ada kesalahan atau kekurangan pada media dan materi, mohon dituliskan jenis kesalahan atau kekurangan pada kolom (a) dan diberikan saran perbaikan pada kolom (b).

No.	Jenis Kesalahan (a)	Saran Perbaikan (b)

No.	Jenis Kesalahan (a)	Saran Perbaikan (b)

C. Komentor/Saran

--

D. Simpulan

Media pembelajaran ini dinyatakan*

1. Layak untuk diujicobakan pada siswa tanpa revisi.
2. Layak untuk diujicobakan pada siswa dengan revisi sesuai saran.
3. Tidak layak untuk diujicobakan pada siswa.

(*) Lingkari pada nomor sesuai dengan kesimpulan

Yogyakarta,

Guru,

NIP.

Appendix 2d. Media Assessment Questionnaire for Students

LEMBAR PENILAIAN SISWA

Judul Penelitian : Pengembangan *Board Game “The Company”* sebagai Media Pembelajaran Akuntansi Dasar untuk Meningkatkan Motivasi Belajar Siswa Kelas X AKKL 2 SMK Negeri 1 Yogyakarta

Sasaran Program : Siswa SMK Kelas X Akuntansi dan Keuangan Lembaga

Mata Pelajaran : Akuntansi Dasar

Peneliti : In’am Fairuz Aiman

Nama Siswa : _____ Kelas/No.Absen : _____

Petunjuk:

1. Lembar validasi ini dimaksudkan untuk mengetahui pendapat Saudara/i selaku siswa yang menjadi target penggunaan media pembelajaran yang dikembangkan.
 2. Penilaian dilakukan dengan memberi tanda centang (✓) pada kolom yang sesuai.
 3. Penilaian instrumen penelitian terhadap indikator yang diberikan melalui skor penilaian dengan menggunakan kriteria penelitian yang diberikan, dengan kriteria penilaian sebagai berikut.
SB = Sangat Baik
B = Baik
CB = Cukup Baik
TB = Tidak Baik
STB = Sangat Tidak Baik
 4. Komentar dan saran Saudara/i mohon dituliskan pada kolom yang telah disediakan. Penilaian ini tidak akan berpengaruh pada nilai mata pelajaran di sekolah, sehingga mohon diisi dengan sejujur-juurnya.
- Atas kesediaan Saudara/i untuk mengisi lembar validasi ini saya ucapkan terimakasih.

A. Penilaian Kelayakan Media

No	Pernyataan	SB	B	CB	TB	STB
Aspek Konten/Isi						
1.	Kesesuaian media dengan tujuan pembelajaran.					
2.	Kesesuaian media dengan materi yang harus dipelajari.					
3.	Kesesuaian tingkat kesulitan materi pada media dengan kemampuan siswa.					
4.	Kesesuaian media untuk digunakan dalam pembelajaran akuntansi.					
5.	Kelengkapan materi yang disajikan.					
6.	Kejelasan penyajian materi.					
7.	Kemudahan untuk memahami materi.					
8.	Kesesuaian soal dengan kunci jawaban.					
9.	Kemampuan media untuk memberikan gambaran nyata mengenai transaksi bisnis.					
10.	Kemampuan media untuk memberikan contoh kasus keuangan di perusahaan.					
Aspek Desain Instruksional						
11.	Kemampuan media untuk memfasilitasi aktivitas belajar secara mandiri (di luar jam pelajaran).					
12.	Kemampuan media untuk meningkatkan keaktifan/keterlibatan dalam pembelajaran.					
13.	Kemampuan media memberikan inovasi pada pembelajaran.					
14.	Kemampuan media meningkatkan ketertarikan siswa pada pembelajaran.					
15.	Kemampuan media untuk melatih keterampilan komunikasi siswa.					
16.	Dukungan media terhadap interaksi kelompok.					
17.	Penggunaan bahasa yang komunikatif.					
18.	Struktur/sistematika penyajian media.					
Aspek Desain Teknis						
19.	Ketepatan pemilihan gambar/ilustrasi.					
20.	Kerapian penempatan gambar/ilustrasi (tidak mengganggu teks).					
21.	Keterbacaan tulisan/teks pada media.					
22.	Kenyamanan tampilan/proporsi warna pada media untuk dilihat.					
23.	Kemenarikan tampilan media.					
24.	Kerapian penyajian media.					

No	Pernyataan	SB	B	CB	TB	STB
25.	Kemenarikan media untuk digunakan/dimainkan.					
26.	Kejelasan instruksi permainan.					
27.	Kemudahan pemahaman instruksi permainan.					
28.	Kemudahan penggunaan media.					

B. Komentarisaran

Yogyakarta,

Siswa,

Appendix 2e. Students' Learning Motivation Questionnaire Before Validation

ANGKET MOTIVASI BELAJAR SISWA

Petunjuk Pengisian Angket:

1. Tulislah identitas Saudara/i dengan benar dan lengkap pada tempat yang disediakan.
2. Perhatikan dengan seksama setiap pernyataan yang disajikan dalam angket ini.
3. Jawablah pernyataan dengan memberikan tanda centang (✓) atau tanda silang (×) pada salah satu kolom alternatif jawaban yang menurut Saudara/i paling sesuai dengan keadaan Saudara/i. Alternatif jawaban yang tersedia yaitu:
 SS = Sangat Setuju
 S = Setuju
 KS = Kurang Setuju
 TS = Tidak Setuju
4. Semua pernyataan harap diisi dan tidak ada yang dikosongkan.
5. Setiap pernyataan hanya diperkenankan memilih satu jawaban saja.
6. Jawaban yang Saudara/i berikan tidak akan mempengaruhi nilai pada mata pelajaran yang bersangkutan dan kerahasiaannya terjaga, sehingga mohon diisi dengan sejujur-jujurnya.

Identitas Responden

Nama :

Kelas :

No. Absen :

Angket Motivasi Belajar

No	Pernyataan	SS	S	KS	TS
1.	Saya mengerjakan soal-soal akuntansi meskipun tidak ada tugas.				
2.	Saya berusaha mencari informasi dari berbagai sumber mengenai akuntansi.				

No	Pernyataan	SS	S	KS	TS
3.	Saya bertanya pada teman yang saya anggap lebih paham jika ada materi akuntansi yang kurang saya pahami.				
4.	Pembelajaran akuntansi di kelas merangsang keingintahuan saya.				
5.	Saya berusaha mengerjakan soal akuntansi dengan baik.				
6.	Materi akuntansi adalah materi yang menantang bagi saya.				
7.	Saya bersemangat untuk mempelajari akuntansi.				
8.	Saya senang mengerjakan soal-soal akuntansi dari buku.				
9.	Saya mengerjakan tugas akuntansi secara mandiri.				
10.	Saya kurang teliti dalam mengerjakan tugas akuntansi yang diberikan oleh guru.				
11.	Saya mudah menyerah jika menghadapi materi akuntansi yang sulit.				
12.	Sebenarnya saya tidak suka belajar akuntansi karena materi tersebut sulit untuk dipahami.				
13.	Saya mengerjakan semua tugas yang diberikan oleh guru, baik yang mudah maupun sulit.				
14.	Saya berusaha memperoleh penjelasan dari guru jika ada materi akuntansi yang kurang dipahami.				
15.	Saya lebih memilih untuk menyontek jika ada tugas akuntansi.				
16.	Saya aktif bertanya pada guru ketika pembelajaran akuntansi di kelas.				
17.	Saya berusaha menjawab pertanyaan yang diajukan oleh guru ketika pembelajaran berlangsung.				
18.	Saya berusaha dengan sungguh-sungguh untuk mengerjakan soal akuntansi hingga saya bisa memecahkannya.				
19.	Saya memperhatikan setiap penjelasan yang diberikan oleh guru.				
20.	Akuntansi adalah mata pelajaran yang sesuai dengan minat saya.				
21.	Saya yakin dapat mengerjakan soal-soal yang sulit jika belajar dengan sungguh-sungguh.				
22.	Saya tidak akan menyerah mempelajari akuntansi karena saya ingin berhasil.				
23.	Saya bermain <i>handphone</i> ketika pembelajaran sedang berlangsung.				

No	Pernyataan	SS	S	KS	TS
24.	Penyajian materi akuntansi pada media pembelajaran yang digunakan menarik sehingga saya bersemangat untuk mempelajarinya.				
25.	Saya malas bertanya pada guru jika ada materi yang tidak saya pahami.				
26.	Saya tidak terlalu peduli dengan nilai akuntansi saya.				
27.	Saya berusaha memahami materi akuntansi walaupun itu sulit.				
28.	Penjelasan materi akuntansi dengan media pembelajaran mudah dipahami.				
29.	Jika nilai akuntansi saya jelek, itu karena saya kurang tekun dalam mempelajarinya.				
30.	Saya tertarik untuk mempelajari materi akuntansi.				
31.	Saya menyimak penjelasan tentang akuntansi dari guru dengan penuh perhatian.				
32.	Guru menjelaskan materi akuntansi dengan menarik sehingga mudah dipahami.				
33.	Saya ingin berhasil menguasai materi akuntansi dengan baik.				
34.	Saya bosan ketika mempelajari akuntansi di kelas.				
35.	Saya mengobrol dengan teman tentang hal yang tidak berhubungan dengan akuntansi ketika pembelajaran sedang berlangsung.				
36.	Pembelajaran akuntansi menggunakan media pembelajaran menambah rasa keingintahuan saya.				
37.	Media pembelajaran akuntansi yang digunakan membantu saya tetap tertarik pada materi akuntansi yang harus saya pelajari.				
38.	Saya ingin memperoleh nilai yang baik pada pelajaran akuntansi.				

Mohon dicek lagi untuk mengantisipasi jawaban yang terlewat. Jika sudah yakin semua pernyataan terjawab, angket dapat dikumpulkan.

Yogyakarta,

Siswa,

Appendix 2f. Validation Result of Students' Learning Motivation Questionnaire

Correlations

		P1	P2	P3	P4	P5	P6	P7	P8	P9	P10	P11	P12	P13	P14	P15	P16	P17	P18	P19
TotalSkor	Pearson Correlation	,256	,354*	,058	,585**	,625**	,291	,506**	,355*	,501**	,111	,392*	,108	,425*	,159	,472**	,365*	,509**	,498**	,621**
	Sig. (2-tailed)	,158	,047	,754	,000	,000	,106	,003	,046	,004	,547	,026	,556	,015	,385	,006	,040	,003	,004	,000
	N	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32

		P20	P21	P22	P23	P24	P25	P26	P27	P28	P29	P30	P31	P32	P33	P34	P35	P36	P37	P38
TotalSkor	Pearson Correlation	,667**	,389*	,567**	,376*	,597**	,176	,432*	,827*	,113	,364*	,620**	,445*	,072	,459**	,585**	,320	,461**	,578**	,528**
	Sig. (2-tailed)	,000	,028	,001	,034	,000	,335	,014	,000	,537	,040	,000	,011	,695	,008	,000	,074	,008	,001	,002
	N	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32

* Correlation is significant at the 0.05 level (2-tailed).

** Correlation is significant at the 0.01 level (2-tailed).

Reliability

Scale: ALL VARIABLES

Case Processing Summary

		N	%
Cases	Valid	32	100,0
	Excluded ^a	0	,0
	Total	32	100,0

a. Listwise deletion based on all variables in the procedure.

Reliability Statistics

Cronbach's Alpha	N of Items
,889	28

Scale Statistics

Mean	Variance	Std. Deviation	N of Items
92,1250	46,694	6,83327	28

Appendix 2g. Students' Learning Motivation Questionnaire After Validation

ANGKET MOTIVASI BELAJAR SISWA

Petunjuk Pengisian Angket

1. Tulislah identitas Saudara/i dengan benar dan lengkap pada tempat yang disediakan.
2. Perhatikan dengan seksama setiap pernyataan yang disajikan dalam angket ini.
3. Jawablah pernyataan dengan memberikan tanda centang (✓) atau tanda silang (×) pada salah satu kolom alternatif jawaban yang menurut Saudara/i paling sesuai dengan keadaan Saudara/i. Alternatif jawaban yang tersedia yaitu:
SS = Sangat Setuju
S = Setuju
KS = Kurang Setuju
TS = Tidak Setuju
4. Semua pernyataan harap diisi dan tidak ada yang dikosongkan.
5. Setiap pernyataan hanya diperkenankan memilih satu jawaban saja.
6. Jawaban yang Saudara/i berikan tidak akan mempengaruhi nilai pada mata pelajaran yang bersangkutan dan kerahasiaannya terjaga, sehingga mohon diisi dengan sejujur-jujurnya.

Identitas Responden

Nama :
Kelas :
No. Absen :

Angket Motivasi Belajar

No	Pernyataan	SS	S	KS	TS
1.	Saya berusaha mencari informasi dari berbagai sumber mengenai akuntansi.				
2.	Pembelajaran akuntansi di kelas merangsang keingintahuan saya.				
3.	Saya berusaha mengerjakan soal akuntansi dengan baik.				
4.	Saya bersemangat untuk mempelajari akuntansi.				
5.	Saya senang mengerjakan soal-soal akuntansi dari buku.				
6.	Saya mengerjakan tugas akuntansi secara mandiri.				
7.	Saya mudah menyerah jika menghadapi materi akuntansi yang sulit.				
8.	Saya mengerjakan semua tugas yang diberikan oleh guru, baik yang mudah maupun sulit.				
9.	Saya lebih memilih untuk menyontek jika ada tugas akuntansi.				
10.	Saya aktif bertanya pada guru ketika pembelajaran akuntansi di kelas.				
11.	Saya berusaha menjawab pertanyaan yang diajukan oleh guru ketika pembelajaran berlangsung.				
12.	Saya berusaha dengan sungguh-sungguh untuk mengerjakan soal akuntansi hingga saya bisa memecahkannya.				
13.	Saya memperhatikan setiap penjelasan yang diberikan oleh guru.				
14.	Akuntansi adalah mata pelajaran yang sesuai dengan minat saya.				
15.	Saya yakin dapat mengerjakan soal-soal yang sulit jika belajar dengan sungguh-sungguh.				
16.	Saya tidak akan menyerah mempelajari akuntansi karena saya ingin berhasil.				
17.	Saya bermain <i>handphone</i> ketika pembelajaran sedang berlangsung.				
18.	Penyajian materi akuntansi pada media pembelajaran yang digunakan menarik sehingga saya bersemangat untuk mempelajarinya.				
19.	Saya tidak terlalu peduli dengan nilai akuntansi saya.				
20.	Saya berusaha memahami materi akuntansi walaupun itu sulit.				
21.	Jika nilai akuntansi saya jelek, itu karena saya kurang tekun dalam mempelajarinya.				
22.	Saya tertarik untuk mempelajari materi akuntansi.				

No	Pernyataan	SS	S	KS	TS
23.	Saya menyimak penjelasan tentang akuntansi dari guru dengan penuh perhatian.				
24.	Saya ingin berhasil menguasai materi akuntansi dengan baik.				
25.	Saya bosan ketika mempelajari akuntansi di kelas.				
26.	Pembelajaran akuntansi menggunakan media pembelajaran menambah rasa keingintahuan saya.				
27.	Media pembelajaran akuntansi yang digunakan membantu saya tetap tertarik pada materi akuntansi yang harus saya pelajari.				
28.	Saya ingin memperoleh nilai yang baik pada pelajaran akuntansi.				

Mohon dicek lagi untuk mengantisipasi jawaban yang terlewat. Jika sudah yakin semua pernyataan terjawab, angket dapat dikumpulkan.

Yogyakarta,

Siswa,

APPENDIX 3

MEDIA VALIDATION BY EXPERTS

- a. Validation Results by Material Expert
- b. Validation Results by Media Expert
- c. Validation Results by Accounting Learning Practitioner

Appendix 3a. Validation Results by Material Expert

SURAT PERMOHONAN

Hal : Permohonan Validator Ahli Materi
Lamp : 1 Eksemplar Instrumen Penilaian
1 Eksemplar Silabus Mata Pelajaran Akuntansi Dasar
1 Eksemplar Materi Jurnal Penyesuaian
1 Eksemplar Rancangan *Board Game "The Company"*

Yth. Patriani Wahyu Dewanti, S.E., M.Acc.
Di Fakultas Ekonomi UNY

Dengan hormat,

Dalam rangka pelaksanaan Tugas Akhir Skripsi pada Jurusan Pendidikan Akuntansi, dilakukan penelitian pengembangan yang berjudul "**Pengembangan *Board Game "The Company"* sebagai Media Pembelajaran Akuntansi Dasar untuk Meningkatkan Motivasi Belajar Siswa Kelas X AKKL 2 SMK Negeri 1 Yogyakarta**". Penelitian pengembangan ini dilakukan oleh:

Nama : In'am Fairuz Aiman
NIM : 14803241007
Prodi : Pendidikan Akuntansi

Penelitian pengembangan ini memerlukan Ahli Materi untuk memvalidasi media yang dikembangkan. Media ini akan digunakan dalam penelitian di SMK Negeri 1 Yogyakarta untuk siswa kelas X Akuntansi dan Keuangan Lembaga. Oleh sebab itu, kami mohon kesediaan Ibu untuk menjadi ahli materi dan memberikan masukan terkait materi pada media yang dikembangkan.

Atas kesediaan dan bantuan Ibu, kami ucapkan terima kasih.

Yogyakarta, 24 Januari 2018

Mengetahui,
Dosen Pembimbing



Dhyah Setyorini, M.Si., Ak.
NIP. 19771107 200501 2 001

Hormat saya,
Pemohon



In'am Fairuz Aiman
NIM. 14803241007

LEMBAR VALIDASI AHLI MATERI

Judul Penelitian : Pengembangan *Board Game "The Company"* sebagai Media Pembelajaran Akuntansi Dasar untuk Meningkatkan Motivasi Belajar Siswa Kelas X AKKL 2 SMK Negeri 1 Yogyakarta

Sasaran Program : Siswa SMK Kelas X Akuntansi dan Keuangan Lembaga

Mata Pelajaran : Akuntansi Dasar

Peneliti : In'am Fairuz Aiman

Ahli Materi : Patriani Wahyu Dewanti, S.E., M.Acc.

Petunjuk:

1. Lembar validasi ini dimaksudkan untuk mengetahui pendapat Bapak/Ibu selaku praktisi pembelajaran akuntansi terhadap media pembelajaran yang dikembangkan.
2. Penilaian dilakukan dengan memberi tanda centang (√) pada kolom yang sesuai.
3. Penilaian instrumen penelitian terhadap indikator yang diberikan melalui skor penilaian dengan menggunakan kriteria penelitian yang diberikan, dengan kriteria penilaian sebagai berikut.
SB = Sangat Baik
B = Baik
CB = Cukup Baik
TB = Tidak Baik
STB = Sangat Tidak Baik
4. Komentar dan saran Bapak/Ibu mohon dituliskan pada kolom yang telah disediakan.

Atas kesediaan Bapak/Ibu untuk mengisi lembar validasi ini saya ucapkan terimakasih.

A. Penilaian Kelayakan Media

No	Pernyataan	SB	B	CB	TB	STB
Aspek Konten/Isi						
1.	Kesesuaian materi yang disajikan dengan kompetensi inti.		✓			
2.	Kesesuaian materi yang disajikan dengan kompetensi dasar.		✓			
3.	Kesesuaian materi yang disajikan dengan tujuan pembelajaran.		✓			
4.	Kesesuaian materi yang disajikan dengan materi wajib dikuasai siswa.		✓			
5.	Kesesuaian lingkup kedalaman topik dengan kebutuhan siswa.		✓			
6.	Kesesuaian tingkat kesulitan materi dengan kemampuan siswa SMK kelas X Akuntansi.		✓			
7.	Kesesuaian materi dengan perkembangan kognitif siswa.		✓			
8.	Kesesuaian materi dengan perkembangan afektif siswa.		✓			
9.	Kesesuaian materi dengan perkembangan psikomotorik siswa.		✓			
10.	Keakuratan materi yang disajikan.		✓			
11.	Kesesuaian materi dengan perkembangan akuntansi saat ini.			✓		
12.	Kelengkapan materi yang disajikan.		✓			
13.	Kejelasan/kemudahan untuk memahami materi.		✓			
14.	Sistematikasi materi yang disajikan.		✓			
15.	Kesesuaian soal dengan kunci jawaban.		✓			
16.	Kemampuan mengintegrasikan pengalaman "dunia nyata" pada situasi pembelajaran.		✓			
17.	Kemampuan untuk memberikan contoh kasus pada siswa.			✓		
Aspek Desain Instruksional						
18.	Dukungan terhadap pembelajaran siswa secara mandiri/independen.		✓			
19.	Kemampuan media untuk meningkatkan keaktifan/keterlibatan siswa dalam pembelajaran.		✓			
20.	Kemampuan media mengakomodasi perbedaan kemampuan individual siswa.		✓			
21.	Kemampuan media mengakomodasi perbedaan gaya belajar siswa.		✓			
22.	Dukungan terhadap pengembangan keterampilan komunikasi siswa.		✓			
23.	Dukungan terhadap interaksi kelompok.		✓			

No	Pernyataan	SB	B	CB	TB	STB
24.	Ketepatan penggunaan istilah teknis.		✓			
25.	Ketepatan pemilihan kosa kata.		✓			
26.	Kesesuaian penggunaan bahasa dengan taraf berpikir siswa.		✓			

B. Kebenaran Materi

Petunjuk: Apabila ada kesalahan atau kekurangan pada media dan materi, mohon dituliskan jenis kesalahan atau kekurangan pada kolom (a) dan diberikan saran perbaikan pada kolom (b).

No.	Jenis Kesalahan (a)	Saran Perbaikan (b)
①	Soal mengenai jurnal penyesuaian	Diperbaiki tata kalimatnya
②	transaksi utama lebih bervariasi	jenis transaksi diperbaiki

C. Komentaris/Saran

D. Simpulan

Media pembelajaran ini dinyatakan*

1. Layak untuk diuji coba lapangan tanpa revisi.
2. Layak untuk diuji coba lapangan dengan revisi sesuai saran.
3. Tidak layak untuk diuji coba lapangan.

(*) Lingkari pada nomor sesuai dengan kesimpulan

Yogyakarta, 31 Januari 2018

Ahli Materi,



Patriani Wahyu Dewanti, S.E., M.Acc.
NIP. 19770619 201404 2 001

Recapitulation of Validation Results by Material Expert

Indicator	Statement Number	Score	Criteria
Content Aspect			
Conformity to the curriculum	1	4	Good
	2	4	Good
	3	4	Good
	4	4	Good
Compatibility with user targets	5	4	Good
	6	4	Good
	7	4	Good
	8	4	Good
	9	4	Good
Accuracy and update	10	4	Good
	11	3	Enough
	12	4	Good
	13	4	Good
	14	4	Good
	15	4	Good
Integration with real conditions	16	4	Good
	17	3	Enough
Total Score of Content Aspect		66	
Average Score of Content Aspect		3,88	Feasible
Instructional Design Aspect			
Students activity	18	4	Good
	19	4	Good
Flexibility	20	4	Good
	21	4	Good
Skill development	22	4	Good
	23	4	Good
Organization of content and language	24	4	Good
	25	4	Good
	26	4	Good
Total Score of Instructional Design Aspect		36	
Average Score of Instructional Design Aspect		4,00	Feasible
Average Score of All Aspects		3,94	Feasible

Appendix 3b. Validation Results by Media Expert

SURAT PERMOHONAN

Hal : Permohonan Validator Ahli Media
Lamp : 1 Eksemplar Instrumen Penilaian
1 Set *Board Game "The Company"*

Yth. Rizqi Ilyasa Aghni, S.Pd., M.Pd.
Di Fakultas Ekonomi UNY

Dengan hormat,

Dalam rangka pelaksanaan Tugas Akhir Skripsi pada Jurusan Pendidikan Akuntansi, dilakukan penelitian pengembangan yang berjudul "**Pengembangan *Board Game "The Company"* sebagai Media Pembelajaran Akuntansi Dasar untuk Meningkatkan Motivasi Belajar Siswa Kelas X AKKL 2 SMK Negeri 1 Yogyakarta**". Penelitian pengembangan ini dilakukan oleh:

Nama : In'am Fairuz Aiman
NIM : 14803241007
Prodi : Pendidikan Akuntansi

Penelitian pengembangan ini memerlukan Ahli Media untuk memvalidasi media yang dikembangkan. Media ini akan digunakan dalam penelitian di SMK Negeri 1 Yogyakarta untuk siswa kelas X Akuntansi dan Keuangan Lembaga. Oleh sebab itu, kami mohon kesediaan Bapak untuk menjadi ahli media dan memberikan masukan terkait media yang dikembangkan.

Atas kesediaan dan bantuan Bapak, kami ucapkan terima kasih.

Yogyakarta, 24 Januari 2018

Mengetahui,
Dosen Pembimbing



Dhyah Setyorini, M.Si., Ak.
NIP. 19771107 200501 2 001

Hormat saya,
Pemohon



In'am Fairuz Aiman
NIM. 14803241007

LEMBAR VALIDASI AHLI MEDIA

Judul Penelitian : Pengembangan *Board Game* “*The Company*” sebagai Media Pembelajaran Akuntansi Dasar untuk Meningkatkan Motivasi Belajar Siswa Kelas X AKKL 2 SMK Negeri 1 Yogyakarta

Sasaran Program : Siswa SMK Kelas X Akuntansi dan Keuangan Lembaga

Mata Pelajaran : Akuntansi Dasar

Peneliti : In'am Fairuz Aiman

Ahli Media : Rizqi Ilyasa Aghni, S.Pd., M.Pd.

Petunjuk:

1. Lembar validasi ini dimaksudkan untuk mengetahui pendapat Bapak/Ibu selaku praktisi pembelajaran akuntansi terhadap media pembelajaran yang dikembangkan.
2. Penilaian dilakukan dengan memberi tanda centang (√) pada kolom yang sesuai.
3. Penilaian instrumen penelitian terhadap indikator yang diberikan melalui skor penilaian dengan menggunakan kriteria penelitian yang diberikan, dengan kriteria penilaian sebagai berikut.

SB = Sangat Baik

SS = Sangat Setuju

B = Baik

S = Setuju

CB = Cukup Baik

CS = Cukup Setuju

TB = Tidak Baik

TS = Tidak Setuju

STB = Sangat Tidak Baik

STS = Sangat Tidak Setuju

4. Komentar dan saran Bapak/Ibu mohon dituliskan pada kolom yang telah disediakan.

Atas kesediaan Bapak/Ibu untuk mengisi lembar validasi ini saya ucapkan terimakasih.

A. Penilaian Kelayakan Media

Aspek Desain Instruksional						
No	Pernyataan	SS	S	CS	TS	STS
1.	Tujuan penggunaan media dirumuskan dengan jelas.		✓			
2.	Inovasi pada pembelajaran.		✓			
3.	Media memungkinkan untuk digunakan oleh guru pada situasi pembelajaran di kelas.		✓			
4.	Media memungkinkan untuk digunakan oleh siswa pada pembelajaran secara mandiri di luar kelas.		✓			
5.	Bahasa yang digunakan komunikatif.	✓				
6.	Kompleksitas dan sistematisasi media.		✓			
No	Pernyataan	SB	B	CB	TB	STB
7.	Kejelasan perumusan konsep media.	✓				
8.	Ketepatan perumusan konsep media.		✓			
9.	Kesesuaian media dengan tujuan pengembangannya.		✓			
10.	Keterkaitan antara teks dengan gambar/ilustrasi.	✓				
Aspek Desain Teknis						
No	Pernyataan	SB	B	CB	TB	STB
11.	Ketepatan pemilihan gambar/ilustrasi.		✓			
12.	Kesesuaian proporsi gambar/ilustrasi.	✓				
13.	Kerapian penempatan gambar/ilustrasi (tidak mengganggu teks).		✓			
14.	Ketepatan pemilihan jenis huruf.		✓			
15.	Kesesuaian penggunaan ukuran huruf.	✓				
16.	Keterbacaan teks pada media.	✓				
17.	Kesesuaian penempatan spasi pada teks/tulisan.		✓			
18.	Kesesuaian proporsi bentuk/ukuran komponen-komponen media.		✓			
19.	Kesesuaian tata letak objek.	✓				
20.	Kesesuaian pemilihan warna.	✓				
21.	Kenyamanan tampilan/proporsi warna pada media untuk dilihat.	✓				
22.	Kemenarikan logo permainan.		✓			
23.	Kemenarikan tampilan media.	✓				
24.	Kemenarikan media untuk digunakan/dimainkan.		✓			
25.	Kreativitas pengembangan media.		✓			
26.	Kemenarikan <i>packaging</i> .		✓			
27.	Kerapian pengemasan media.		✓			
28.	Kerapian penyajian media.		✓			
29.	Kerapian penyusunan instruksi permainan.	✓				

No	Pernyataan	SB	B	CB	TB	STB
30.	Keterbacaan tulisan/teks pada instruksi permainan.		✓			
31.	Kejelasan instruksi permainan.		✓			
32.	Kemudahan pemahaman instruksi permainan.		✓			
33.	Kemudahan penggunaan media.		✓			
34.	Kemudahan pengelolaan/perawatan media.		✓			
35.	Kesesuaian desain media untuk digunakan di ruang kelas.		✓			
Aspek Pertimbangan Sosial						
No	Pernyataan	SS	S	CS	TS	STS
36.	Media memungkinkan untuk digunakan oleh semua jenis kelamin.	✓				
37.	Media memungkinkan siswa untuk bekerja sama dalam belajar.	✓				

B. Kebenaran Media

Petunjuk: Apabila ada kesalahan atau kekurangan pada media dan materi, mohon dituliskan jenis kesalahan atau kekurangan pada kolom (a) dan diberikan saran perbaikan pada kolom (b).

No.	Jenis Kesalahan (a)	Saran Perbaikan (b)
1.	Penulisan instruksi permainan terlalu padat dan kurang jelas.	Penataan objek dan kalimat pada instruksi diperbaiki sehingga lebih mudah untuk dibaca dan dipahami.
2.	<i>Background</i> kartu Bonus terlalu ramai.	Desain <i>background</i> diperbaiki.
3.	Penempatan tulisan hadiah pada kartu Pertanyaan kurang sesuai.	Tulisan hadiah diletakkan di bawah saja dengan warna yang berbeda.
4.	Logo pada desain kemasan kurang terlihat dan belum ada profil peneliti.	Desain kemasan diperbaiki sehingga logo lebih terlihat dan ditambahkan dengan profil peneliti serta pembimbing.
5.	Logo permainan kurang terbaca jika hanya dilihat sekilas.	Logo permainan dibuat agar lebih mudah dibaca.
6.	Penulisan kunci jawaban terlalu padat.	Tata letak diperbaiki dan ditambahkan dengan ilustrasi.

C. Komentar/Saran

Pengemasan untuk kartu dan komponen lainnya sebaiknya dibuatkan boks sehingga lebih rapi.

D. Simpulan

Media pembelajaran ini dinyatakan*

1. Layak untuk diuji coba lapangan tanpa revisi.
2. Layak untuk diuji coba lapangan dengan revisi sesuai saran.
3. Tidak layak untuk diuji coba lapangan.

(*) Lingkari pada nomor sesuai dengan kesimpulan

Yogyakarta, ...7 Februari 2018...

Ahli Media,



Rizqi Ilyasa Aghni, S.Pd., M.Pd.
NIP. 19880302 201504 1 002

Recapitulation of Validation Result by Media Expert

Indicator	Statement Number	Score	Criteria
Instructional Design Aspect			
Learning strategy	1	4	Good
	2	4	Good
Flexibility	3	4	Good
	4	4	Good
Organization of content and language	5	5	Very Good
	6	4	Good
	7	5	Very Good
	8	4	Good
	9	4	Good
	10	5	Very Good
Total Score of Instructional Design Aspect		43	
Average Score of Instructional Design Aspect		4,30	Very Feasible
Technical Design Aspect			
Visual	11	4	Good
	12	5	Very Good
	13	4	Good
	14	4	Good
	15	5	Very Good
	16	5	Very Good
	17	4	Good
	18	4	Good
	19	5	Very Good
	20	5	Very Good
	21	5	Very Good
	22	4	Good
	23	5	Very Good
	24	4	Good
	25	4	Good
	26	4	Good
	27	4	Good
	28	4	Good
Technical use	29	5	Very Good
	30	4	Good
	31	4	Good
	32	4	Good
	33	4	Good
	34	4	Good
	35	4	Good
Total Score of Technical Design Aspect		108	
Average Score of Technical Design Aspect		4,32	Very Feasible

Indicator	Statement Number	Score	Criteria
Social Considerations Aspect			
Support for social interaction	36	5	Very Good
	37	5	Very Good
Total Score of Social Considerations Aspect		10	
Average Score of Social Considerations Aspect		5,00	Very Feasible
Average Score of All Aspects		4,54	Very Feasible

SURAT PERMOHONAN

Hal : Permohonan Validator Ahli Materi dan Ahli Media
Lamp : 1 Eksemplar Instrumen Penilaian
1 Eksemplar Materi *Board Game "The Company"*
1 Set *Board Game "The Company"*

Yth. Dra. A.W. Widowati
Di SMK N 1 Yogyakarta

Dengan hormat,

Dalam rangka pelaksanaan Tugas Akhir Skripsi pada Jurusan Pendidikan Akuntansi, dilakukan penelitian pengembangan yang berjudul "**Pengembangan *Board Game "The Company"* sebagai Media Pembelajaran Akuntansi Dasar untuk Meningkatkan Motivasi Belajar Siswa Kelas X AKKL 2 SMK Negeri 1 Yogyakarta**". Penelitian pengembangan ini dilakukan oleh:

Nama : In'am Fairuz Aiman
NIM : 14803241007
Prodi : Pendidikan Akuntansi

Penelitian pengembangan ini memerlukan Praktisi Pembelajaran Akuntansi untuk memvalidasi media yang dikembangkan. Media ini akan digunakan dalam penelitian di SMK Negeri 1 Yogyakarta untuk siswa kelas X Akuntansi dan Keuangan Lembaga. Oleh sebab itu, kami mohon kesediaan Ibu untuk menjadi ahli materi sekaligus ahli media dan memberikan masukan terkait materi dan media yang dikembangkan.

Atas kesediaan dan bantuan Ibu, kami ucapkan terima kasih.

Yogyakarta, 7 Februari 2018

Mengetahui,
Dosen Pembimbing



Dhyah Setyorini, M.Si., Ak.
NIP. 19771107 200501 2 001

Hormat saya,
Pemohon



In'am Fairuz Aiman
NIM. 14803241007

LEMBAR VALIDASI PRAKTISI PEMBELAJARAN (GURU)

Judul Penelitian : Pengembangan *Board Game "The Company"* sebagai Media Pembelajaran Akuntansi Dasar untuk Meningkatkan Motivasi Belajar Siswa Kelas X AKKL 2 SMK Negeri 1 Yogyakarta

Sasaran Program : Siswa SMK Kelas X Akuntansi dan Keuangan Lembaga

Mata Pelajaran : Akuntansi Dasar

Peneliti : In'am Fairuz Aiman

Guru : Dra. A.W. Widowati

Petunjuk:

1. Lembar validasi ini dimaksudkan untuk mengetahui pendapat Bapak/Ibu selaku praktisi pembelajaran akuntansi terhadap media pembelajaran yang dikembangkan.
2. Penilaian dilakukan dengan memberi tanda centang (√) pada kolom yang sesuai.
3. Penilaian instrumen penelitian terhadap indikator yang diberikan melalui skor penilaian dengan menggunakan kriteria penelitian yang diberikan, dengan kriteria penilaian sebagai berikut.

SB	= Sangat Baik	SS	= Sangat Setuju
B	= Baik	S	= Setuju
CB	= Cukup Baik	CS	= Cukup Setuju
TB	= Tidak Baik	TS	= Tidak Setuju
STB	= Sangat Tidak Baik	STS	= Sangat Tidak Setuju

4. Komentar dan saran Bapak/Ibu mohon dituliskan pada kolom yang telah disediakan.

Atas kesediaan Bapak/Ibu untuk mengisi lembar validasi ini saya ucapkan terimakasih.

A. Penilaian Kelayakan Media

Aspek Konten/Isi						
No	Pernyataan	SB	B	CB	TB	STB
1.	Kesesuaian materi yang disajikan dengan kompetensi inti.	✓				
2.	Kesesuaian materi yang disajikan dengan kompetensi dasar.	✓				
3.	Kesesuaian materi yang disajikan dengan tujuan pembelajaran.		✓			
4.	Kesesuaian materi yang disajikan dengan materi wajib dikuasai siswa.	✓				
5.	Kesesuaian lingkup kedalaman topik dengan kebutuhan siswa.		✓			
6.	Kesesuaian tingkat kesulitan materi dengan kemampuan siswa SMK kelas X Akuntansi.		✓			
7.	Kesesuaian materi dengan perkembangan kognitif siswa.		✓			
8.	Kesesuaian materi dengan perkembangan afektif siswa.		✓			
9.	Kesesuaian materi dengan perkembangan psikomotorik siswa.		✓			
10.	Keakuratan materi yang disajikan.	✓				
11.	Kelengkapan materi yang disajikan.	✓				
12.	Kejelasan/kemudahan untuk memahami materi.		✓			
13.	Kesesuaian soal dengan kunci jawaban.	✓				
14.	Kemampuan mengintegrasikan pengalaman "dunia nyata" pada situasi pembelajaran.		✓			
15.	Kesesuaian media dengan kondisi lingkungan belajar siswa.		✓			
16.	Kemampuan untuk memberikan contoh kasus pada siswa.		✓			
Aspek Desain Instruksional						
No	Pernyataan	SB	B	CB	TB	STB
17.	Kemampuan media untuk meningkatkan keaktifan/keterlibatan siswa dalam pembelajaran.	✓				
18.	Dukungan terhadap pembelajaran siswa secara mandiri/independen.	✓				
19.	Inovasi pada pembelajaran.	✓				
20.	Dukungan media terhadap pencapaian tujuan pembelajaran.	✓				
21.	Kemampuan media memfasilitasi perbedaan kemampuan individual siswa.	✓				
22.	Kemampuan media memfasilitasi perbedaan gaya belajar siswa.		✓			
23.	Dukungan terhadap pengembangan keterampilan komunikasi siswa.	✓				

24.	Dukungan terhadap interaksi kelompok.	✓				
25.	Penggunaan bahasa yang komunikatif.	✓				
26.	Kompleksitas dan sistematisasi media.	✓				
Aspek Desain Teknis						
No	Pernyataan	SB	B	CB	TB	STB
27.	Ketepatan pemilihan gambar/ilustrasi.	✓				
28.	Kerapian penempatan gambar/ilustrasi (tidak mengganggu teks).	✓				
29.	Keterbacaan teks pada media.	✓				
30.	Kenyamanan tampilan/proporsi warna pada media untuk dilihat.	✓				
31.	Kemenarikan tampilan media.	✓				
32.	Kreativitas pengembangan media.	✓				
33.	Kerapian penyajian media.	✓				
34.	Keterbacaan tulisan/teks pada instruksi permainan.	✓				
35.	Kejelasan instruksi permainan.	✓				
36.	Kemudahan pemahaman instruksi permainan.	✓				
37.	Kemudahan penggunaan media.	✓				
38.	Kemudahan pengelolaan/perawatan media.	✓				
39.	Kesesuaian desain media untuk digunakan di ruang kelas.	✓				
Aspek Pertimbangan Sosial						
No	Pernyataan	SS	S	CS	TS	STS
40.	Media memungkinkan untuk digunakan oleh semua jenis kelamin.	✓				
41.	Media memungkinkan siswa untuk bekerja sama dalam belajar.	✓				

B. Kebenaran Media

Petunjuk: Apabila ada kesalahan atau kekurangan pada media dan materi, mohon dituliskan jenis kesalahan atau kekurangan pada kolom (a) dan diberikan saran perbaikan pada kolom (b).

No.	Jenis Kesalahan (a)	Saran Perbaikan (b)
1.	Soal nomor 4, 5, & 6 (teori) tidak diajarkan di kelas (penggolongan transaksi accrued dan deferred)	Diganti dengan soal lain sesuai materi yang diajarkan di kelas
2.	Kunci jawaban untuk pembelian perlengkapan Kantor dan perlengkapan servis	Akun yang digunakan dibedakan (lebih spesifik) sesuai jenis perlengkapannya

C. Komenta/Saran

—

D. Simpulan

Media pembelajaran ini dinyatakan*

1. Layak untuk diujicobakan pada siswa tanpa revisi.
- ② Layak untuk diujicobakan pada siswa dengan revisi sesuai saran.
3. Tidak layak untuk diujicobakan pada siswa.

(*) Lingkari pada nomor sesuai dengan kesimpulan

Yogyakarta, ...13... Februari 2018..

Guru,



Dra. A.W. Widowati
NIP. 19591005 198403 2 003

Recapitulation of Validation Results by Accounting Learning Practitioner

Indicator	Statement Number	Score	Criteria
Content Aspect			
Conformity to the curriculum	1	5	Very Good
	2	5	Very Good
	3	4	Good
	4	5	Very Good
Compatibility with user targets	5	4	Good
	6	4	Good
	7	4	Good
	8	4	Good
	9	4	Good
Accuracy and update	10	5	Very Good
	11	5	Very Good
	12	4	Good
	13	5	Very Good
Integration with real conditions	14	4	Good
	15	4	Good
	16	4	Good
Total Score of Content Aspect		70	
Average Score of Content Aspect		4,38	Very Feasible
Instructional Design Aspect			
Students activity	17	5	Very Good
	18	5	Very Good
Learning strategy	19	5	Very Good
	20	5	Very Good
Flexibility	21	5	Very Good
	22	4	Good
Skill development	23	5	Very Good
	24	5	Very Good
Organization of content and language	25	5	Very Good
	26	5	Very Good
Total Score of Instructional Design Aspect		49	
Average Score of Instructional Design Aspect		4,90	Very Feasible
Technical Design Aspect			
Visual	27	5	Very Good
	28	5	Very Good
	29	5	Very Good
	30	5	Very Good
	31	5	Very Good
	32	5	Very Good
	33	5	Very Good

Indicator	Statement Number	Score	Criteria
Technical use	34	5	Very Good
	35	5	Very Good
	36	5	Very Good
	37	5	Very Good
	38	5	Very Good
	39	5	Very Good
Total Score of Technical Design Aspect		65	
Average Score of Technical Design Aspect		5,00	Very Feasible
Social Considerations Aspect			
Support for social interaction	40	5	Very Good
	41	5	Very Good
Total Score of Social Considerations Aspect		10	
Average Score of Social Considerations Aspect		5,00	Very Feasible
Average Score of All Aspects		4,82	Very Feasible

APPENDIX 4








MEDIA ASSESSMENT BY STUDENTS

- a. Student Attendance List on Field Trial
- b. List of Student Groups on Field Trial
- c. Recapitulation of Media Assessment Results by Students on Field Trial
- d. Students' Comments on Field Trial
- e. Student Attendance List on Product Implementation Test
- f. List of Student Groups on Product Implementation Test
- g. Recapitulation of Media Assessment Results by Students on Product Implementation Test
- h. Students' Comments on Product Implementation Test

Appendix 4a. Student Attendance List on Field Trial

DAFTAR HADIR SISWA UJI COBA LAPANGAN MEDIA PEMBELAJARAN BOARD GAME "THE COMPANY" DI SMK NEGERI 1 YOGYAKARTA Kamis, 15 Februari 2018

No.	Nama	Kelas	Tanda Tangan
1.	Aisyah Nurfatimah	X AKKL 1	1.
2.	Allifia Diantari Wulan Suci	X AKKL 1	2.
3.	Allya Istiqomah Hendriansyah	X AKKL 1	3.
4.	Alvina Mellyn Puspita	X AKKL 1	4.
5.	Andini Kusuma Putri	X AKKL 1	5.
6.	Anisa Hanifah Aulia	X AKKL 1	6.
7.	Asokawati Listyaningrum	X AKKL 1	7.
8.	Ayu Nastiti Yudha Atmaja	X AKKL 1	8.
9.	Azahra Fatmawati	X AKKL 1	9.
10.	Azka Aulia Palupi	X AKKL 1	10.
11.	Bernardino Adam Wijaya	X AKKL 1	11.
12.	Christa Marhadyan Puspa D.	X AKKL 1	12.
13.	Dewi Azzahra Anggetta Putri	X AKKL 1	13.
14.	Dian Tri Utami	X AKKL 1	14.
15.	Dillah Aprillia Rahmayanti	X AKKL 1	15.
16.	Dwi Trianti	X AKKL 1	16.
17.	Erna Susilowati	X AKKL 1	17.
18.	Ermita	X AKKL 1	18.
19.	Esti Indarti	X AKKL 1	19.
20.	Fahma Sekar Pertiwi	X AKKL 1	20.
21.	Falerisa Zelly Dewinta	X AKKL 1	21.
22.	Farhana Mushliha Aziza	X AKKL 1	22.
23.	Ferinta Amartya Putri	X AKKL 1	23.
24.	Ferry Widyanda	X AKKL 1	24.
25.	Frita Listiana Simanjuntak	X AKKL 1	25.

26.	Galuh Ma'rifah	X AKKL 1	26. 
27.	Ilma Novi Indrayani	X AKKL 1	27. 
28.	Krismasari Araya	X AKKL 1	28. 
29.	Laurentia Elisa Satya Diva	X AKKL 1	29. 
30.	Natalia Anggarini	X AKKL 1	30. 
31.	Rizky Agung Putra Pratama	X AKKL 1	31. 
32.	Rufina Marshella Tobing	X AKKL 1	32. 

Mengetahui,
Guru Akuntansi Dasar



Dra. A.W. Widowati
NIP. 19591005 198403 2 003

Appendix 4b. List of Student Groups on Field Trial

**LIST OF STUDENT GROUPS ON FIELD TRIAL
OF “THE COMPANY” BOARD GAME
CLASS X AKKL 1**

Group 1
ALLYA ISTIQOMAH H.
ERNITA
FERRY WIDYANDA
KRISMASARI ARAYA

Group 2
ALVINA MEILYN PUSPITA
ANDINI KUSUMA PUTRI
CHRISTA MARHADYAN P.D.
FRITA LISTIANA SIMANJUNTAK

Group 3
ASOKAWATI LISTYANINGRUM
ERNA SUSILOWATI
FAHMA SEKAR PERTIWI
FALERISA ZELLY DEWINTA
FARHANA MUSHLIHA AZIZA
FERINTA AMARTYA PUTRI
LAURENTIA ELISA SATYA D.
RUFINA MARSELLA TOBING

Group 4
AISYAH NURFATIMAH
ALLIFIA DIANTARI WULAN S.
AZKA AULIA PALUPI
BERNARDINO ADAM WIJAYA
DIAN TRI UTAMI
ILMA NOVI INDRIYANI
RIZKY AGUNG PUTRA P.
DILLAH APRILLIA R.

Group 4
AYU NASTITI YUDHA ATMAJA
AZAHRA FATMAWATI
ANISA HANIFAH AULIA
DEWI AZZAHRA ANGGETTA P.
DWI TRIANTI
ESTI INDARTI
GALUH MA'RIFAH
NATALIA ANGGARINI

Appendix 4c. Recapitulation of Media Assessment Results by Students on Field Trial

RECAPITULATION QUESTIONNAIRE OF MEDIA VALIDATION BY STUDENTS ON FIELD TRIAL

NO	ASPECT/STATEMENT NUMBER																											
	Content										Instructional Design								Technical Design									
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28
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9	4	4	4	4	4	3	4	4	4	4	4	5	5	5	5	4	4	4	5	5	5	5	5	5	5	4	4	5
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11	4	4	4	4	4	5	4	5	5	5	4	4	5	4	5	5	4	5	5	4	5	5	4	4	4	5	4	5
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13	4	4	3	4	4	4	3	4	3	3	4	3	4	4	4	4	4	4	4	4	4	3	3	4	4	4	4	4
14	4	4	4	4	4	4	3	4	3	3	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4
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16	5	5	4	5	5	4	5	5	4	4	5	4	5	5	4	4	4	4	5	5	4	4	4	4	5	5	4	5

NO	ASPECT/STATEMENT NUMBER																											
	Content										Instructional Design								Technical Design									
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28
17	5	5	4	5	5	5	5	5	4	5	5	4	4	5	5	5	4	4	5	5	5	5	5	5	5	4	4	4
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22	4	4	4	4	4	5	4	4	5	5	4	5	4	5	5	5	5	4	5	5	5	5	5	5	5	4	4	5
23	5	5	4	5	4	4	3	5	5	4	5	5	5	5	4	5	5	4	5	4	4	5	5	5	5	4	4	4
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25	4	4	4	4	4	5	4	4	5	5	4	5	4	5	5	5	5	4	5	5	5	5	5	5	5	4	4	5
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27	4	4	4	4	4	5	5	4	5	5	4	5	4	5	5	5	5	4	5	5	5	5	5	5	5	4	4	5
28	4	4	4	4	4	5	4	4	5	5	4	5	5	5	5	5	5	4	5	5	5	5	5	5	5	4	4	5
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31	5	5	4	4	5	4	4	5	4	4	4	4	5	5	5	5	4	5	5	5	4	4	4	5	4	5	5	4
32	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	5	5	4	5	4	4	4
Total Score of Each Aspect	1354										1231								1420									
Average Score	4,23										4,36								4,44									
Categori	Very Feasible										Very Feasible								Very Feasible									
Average Score of All Aspects	4,34																											
Categori	Very Feasible																											

Appendix 4d. Students' Comments on Field Trial

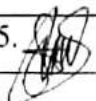
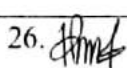
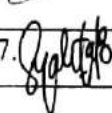


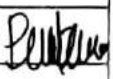


STUDENTS' COMMENTS ON FIELD TRIAL

No.	Comment
1.	Masih bingung adjustment mbak. Ajarin ya mbak :v
2.	Sangat menarik dan menyenangkan untuk memahami materi pembelajaran.
3.	Baik, karena untuk meningkatkan kreativitas siswa.
4.	Rumus menghitung ekuitas akhir di instruksi permainan beda dengan yang dijelaskan.
5.	Memudahkan untuk memahami materi yang diajarkan.
6.	Saya bingung yang penyesuaian.
7.	Biasa saja.
8.	Sangat menarik untuk memudahkan memahami materi pembelajaran.
9.	Aku masih bingung adjustment mbak. Sarannya ya ajari dong :P
10.	Sangat membantu untuk memahami materi pembelajaran.
11.	Saya masih bingung dengan adjustment
12.	Sangat seru dan berbeda dari yang lain jadi menarik tidak membuat bosan.
13.	Pada permainan ini menurut saya sangat menarik karena tidak membuat bosan dan permainan ini berguna untuk pembelajaran karena kita dapat bermain dan belajar di waktu yang sama
14.	Aku bangkrut :(
15.	Pada permainan ini menurut saya sangat cepat untuk memahami tentang materi adjustment. Disamping bermain, kita juga berpikir.
16.	Masih bingung adjustment :)
17.	Cara penyampaian materi lebih mudah dipahami dan juga lebih menarik
18.	Baik, menarik tidak buat bosan :)

Appendix 4e. Student Attendance List on Product Implementation Test

DAFTAR HADIR SISWA UJI IMPLEMENTASI MEDIA PEMBELAJARAN BOARD GAME "THE COMPANY" DI SMK NEGERI 1 YOGYAKARTA Jum'at, 23 Februari 2018

No.	Nama	Kelas	Tanda Tangan
1.	Irma Wiyati Putri	X AKKL 2	1. <i>irma</i>
2.	Khania Putri Wardaya	X AKKL 2	2. <i>smj</i>
3.	Laila Nur Auliani	X AKKL 2	3. <i>daif</i>
4.	Leni Ristantyana	X AKKL 2	4. <i>lrg</i>
5.	Marizcka Sitta Wijaya	X AKKL 2	5. <i>mariz</i>
6.	Nadia Melati Putri	X AKKL 2	6. <i>bul</i>
7.	Nastiti Anisa Putri	X AKKL 2	7. <i>lmb</i>
8.	Neni Kumalasari	X AKKL 2	8. <i>neni</i>
9.	Norsalamah	X AKKL 2	9. <i>nors</i>
10.	Oktavia Rahmaningrum	X AKKL 2	10. <i>okta</i>
11.	Pramudya Kusumawardhani	X AKKL 2	11. <i>pram</i>
12.	Putri Yuniar	X AKKL 2	12. <i>putri</i>
13.	Ramahwati	X AKKL 2	13. <i>rah</i>
14.	Raras Dwi Amboro Sari	X AKKL 2	14. <i>raras</i>
15.	Rima Nur Mahanani	X AKKL 2	15. <i>rima</i>
16.	Rini Puspitasari	X AKKL 2	16. <i>rini</i>
17.	Rizki Anatasya Cahyani	X AKKL 2	17. <i>rizki</i>
18.	Romala Sagita	X AKKL 2	18. <i>sala</i>
19.	Sarasila Rasita Dewanty	X AKKL 2	19. <i>saras</i>
20.	Sasa Novitawati	X AKKL 2	20. <i>sasa</i>
21.	Septiana Nur Indrasari	X AKKL 2	21. <i>sept</i>
22.	Shafira Regita Hapsari	X AKKL 2	22. <i>shaf</i>
23.	Shelvania Nirmalasari	X AKKL 2	23. <i>shel</i>
24.	Sholekhah Hana Pratiwi	X AKKL 2	24. <i>shole</i>

25.	Sofia Salsabiela	X AKKL 2	25. 
26.	Sri Nurhayati	X AKKL 2	26. 
27.	Syalita Hilda Salsabila	X AKKL 2	27. 
28.	Tri Ratna Handayani Pamungkas	X AKKL 2	28. 
29.	Vibulla Rai'ah Kammila Dewwi	X AKKL 2	29. 
30.	Wahyu Putri Widyaningrum	X AKKL 2	30. 
31.	Wulan Kusuma Wardani	X AKKL 2	31. 
32.	Yiping	X AKKL 2	32. 

Mengetahui,
Guru Akuntansi Dasar



Dra. A.W. Widowati
NIP. 19591005 198403 2 003

Appendix 4f. List of Student Groups on Product Implementation Test

**LIST OF STUDENT GROUPS ON PRODUCT IMPLEMENTATION
TEST OF “THE COMPANY” BOARD GAME
CLASS X AKKL 2**

Group 1
LENI RISTANTYANA
SHOLEKHAH HANA P.
SOFIA SALSABIELA
ROMALA SAGITA
RIZKI ANATASYA CAHYANI
SHAFIRA REGITA HAPSARI
IRMA WIYATI PUTRI
RAMAHWATI

Group 2
NENI KUMALASARI
NORSALAMAH
SARASILA RASITA DEWANTY
SRI NURHAYATI
RIMA NUR MAHANANI
SYALITA HILDA SALSABILA
NASTITI ANISA PUTRI
PRAMUDYA K.

Group 3
SEPTIANA NUR INDRASARI
RINI PUSPITASARI
KHANIA PUTRI WARDAYA
WULAN KUSUMA WARDANI
VIBULLA RAI'AH KAMMILA D.
OKTAVIA RAHMANINGRUM
YIPING
NADIA MELATI PUTRI

Group 4
TRI RATNA HANDAYANI P.
MARIZCKA SITTA WIJAYA
RARAS DWI AMBORO SARI
SASA NOVITAWATI
WAHYU PUTRI W.
SHELVANIA NIRMALASARI
LAILA NUR AULIANI
PUTRI YUNIAR

Appendix 4g. Recapitulation of Media Assessment Results by Students on Product Implementation

**RECAPITULATION QUESTIONNAIRE OF MEDIA VALIDATION BY STUDENTS
ON PRODUCT IMPLEMENTATION TEST**

NO	ASPECT/STATEMENT NUMBER																											
	Content										Instructional Design								Technical Design									
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28
1	5	5	5	5	5	5	4	4	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	3	4	5
2	5	5	4	5	5	5	4	5	5	5	5	5	5	5	5	4	5	5	5	5	5	5	5	5	5	5	5	5
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16	4	4	4	4	4	4	5	4	4	5	5	5	5	4	4	5	4	5	5	5	5	5	5	4	4	4	5	5

NO	ASPECT/STATEMENT NUMBER																											
	Content										Instructional Design								Technical Design									
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28
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23	5	5	4	5	4	4	3	4	4	3	3	4	3	5	5	5	4	4	5	5	5	5	5	5	5	4	4	4
24	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
25	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4
26	4	4	3	4	5	4	3	4	5	5	4	5	5	5	5	4	4	4	5	5	5	4	4	4	4	5	3	3
27	4	4	4	4	5	4	4	5	5	5	4	4	5	5	5	4	4	5	4	5	5	5	5	5	5	4	4	4
28	4	4	4	5	5	5	5	4	4	5	5	5	5	4	4	4	5	5	4	5	5	4	5	5	5	5	5	5
29	5	5	5	5	5	4	5	5	5	5	5	5	5	5	5	5	5	4	5	5	5	5	5	5	5	5	5	5
30	4	5	4	5	4	5	5	4	4	4	4	4	5	5	4	4	4	4	4	4	4	4	5	4	5	5	5	4
31	4	4	4	4	5	4	4	4	5	5	4	5	5	5	5	5	4	4	5	5	5	5	4	4	4	4	4	4
32	4	4	5	5	4	4	4	4	5	5	4	5	4	5	5	5	5	4	5	5	5	5	4	5	5	4	4	4
Total Score of Each Aspect	1432										1292								1482									
Average Score	4,48										4,59								4,63									
Categori	Very Feasible										Very Feasible								Very Feasible									
Average Score of All Aspects	4,57																											
Categori	Very Feasible																											

Appendix 4h. Students' Comments on Product Implementation Test

STUDENTS' COMMENTS ON PRODUCT IMPLEMENTATION TEST

No.	Comment
1.	Tingkatkan!! :D
2.	Sudah baik, kalau boleh menyarankan pengembangan board game disebarluaskan.
3.	Sudah sangat baik, kalau boleh kasih saran media board game itu dipasarkan secara umum saja untuk menambah wawasan akuntansi.
4.	Media sangat baik.
5.	Media yang seperti ini dapat menarik perhatian murid agar murid lebih mudah memahami materi yang cukup sulit.
6.	Media yang digunakan untuk pembelajaran sangat menarik, tidak membuat siswa bosan dan mengeluh mengenai pelajaran akuntansi.
7.	Media yang digunakan sudah cukup/bahkan sangat menarik. Akan tetapi, jika ada siswa yang belum paham maka ia akan sangat kebingungan. Secara keseluruhan, BAIK.
8.	Pembelajaran sudah sangat baik.
9.	Sudah menarik dalam penyampaian materi lewat permainan hanya saja kurang jelas instruksi sehingga masih dibuat bingung.
10.	Menurut saya metode pembelajaran berkelompok & bermain itu sangat menarik dan membuat tingkat pengetahuan meningkat :)
11.	SANGAT BAIK, kalau boleh saran itu permainannya dijual saja atau dipasarkan secara umum, untuk menambah pengetahuan tentang akuntansi.
12.	Media pembelajaran sangat menarik
13.	Hasil medianya dipasarkan secara umum, agar orang-orang tertarik pada akuntansi dan memudahkan dalam belajar.
14.	Pembelajaran akuntansi dengan menggunakan media pembelajaran sangat menyenangkan, membuat semuanya aktif, menambah pemahaman, baik dari segi materi maupun praktek.

15.	Sudah sangat baik
16.	Menang kalah diberi hadiah
17.	Hasil medianya dapat dipasarkan secara umum, karena dapat mempermudah dalam belajar dan agar orang-orang tertarik dalam mempelajari akuntansi.
18.	Metode pembelajaran dengan diselingi permainan sangat menarik dan membuat siswa semangat :)
19.	Menang atau kalah dalam permainan diberi hadiah.

APPENDIX 5
MEASUREMENT OF STUDENTS’
LEARNING MOTIVATION

- a. Instrument Grid of Student’s Learning Motivation After Trial
- b. Recapitulation of Students’ Learning Motivation Questionnaires Before Use of Media
- c. Recapitulation of Students’ Learning Motivation Questionnaires After Use of Media
- d. Recapitulation of Students’ Learning Motivation on Each Aspect Measured
- e. Paired Sample T-Test Result of Students’ Learning Motivation

Appendix 5a. Instrument Grid of Student's Learning Motivation After Trial
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**Instrument Grid of Student's Learning Motivation
After Trial**

No	Aspek	Indikator	Nomor Butir
1.	Liveliness	a) Diligent and excited to find and solve problems	5, 8
		b) Full of enthusiasm and responsibility	3, 4, 6
2.	Persistence	c) Doing the task diligently	9*, 12, 15
		d) Resilient when facing with learning difficulties	7*, 16, 20
3.	Attention	e) Concentrate on learning	13, 17*
		f) Curiosity	1, 2
4.	Participation	g) Participate actively in learning	10, 11
5.	Interest	h) Interest in the material	14, 22
		i) Interest in learning methods	23, 25*
		j) Interest in the learning media	18, 26, 27
6.	Achievement	k) The desire to succeed	21, 24
		l) The desire to get good grades	19*, 28

Appendix 5b. Recapitulation of Students' Learning Motivation Questionnaires Before Use of Media

**RECAPITULATION OF STUDENTS' LEARNING MOTIVATION QUESTIONNAIRES OF CLASS X AKKL 2
BEFORE USE OF "THE COMPANY" BOARD GAME**

No.	Name	STATEMENT NUMBER																												Total Score
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	
1.	Irma Wiyati Putri	3	4	4	4	3	2	3	3	3	3	3	4	4	4	4	4	4	3	4	4	4	4	3	4	3	3	3	4	98
2.	Khania Putri Wardaya	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	4	3	3	3	3	3	3	3	3	3	3	4	86
3.	Laila Nur Auliani	4	3	4	3	3	2	2	4	4	2	2	3	3	3	3	3	4	4	3	3	4	3	3	4	3	3	3	4	89
4.	Leni Ristantyana	4	3	4	3	3	4	3	4	4	3	3	3	3	3	4	3	4	3	4	3	3	3	3	4	3	3	3	4	94
5.	Marizcka Sitta Wijaya	3	4	3	3	3	3	2	3	3	2	3	3	3	3	3	3	3	3	3	3	3	3	3	4	3	2	3	4	84
6.	Nadia Melati Putri	3	3	4	3	4	3	2	3	3	2	2	3	3	2	3	3	4	3	4	3	3	3	3	4	2	3	3	4	85
7.	Nastiti Anisa Putri	3	3	3	3	2	2	2	2	2	2	2	2	3	2	3	3	3	2	4	3	3	3	2	3	2	3	3	3	73
8.	Neni Kumalasari	3	3	4	3	3	3	3	3	3	3	3	3	4	2	4	4	4	3	4	4	4	4	3	4	3	2	2	4	92
9.	Norsalamah	3	3	4	4	3	4	3	3	3	2	3	4	3	3	4	4	4	3	3	3	4	4	4	4	3	3	3	4	95
10.	Oktavia Rahmaningrum	3	3	3	3	3	2	3	3	3	3	3	3	4	2	4	3	4	3	4	3	4	3	3	4	3	3	3	4	89
11.	Pramudya K.	3	3	3	3	3	3	2	2	3	2	3	3	3	3	4	3	3	3	4	3	3	3	3	4	4	2	4	4	86
12.	Putri Yuniar	2	2	3	2	2	2	2	2	2	1	3	2	2	1	3	4	4	2	4	3	4	3	2	4	3	3	3	4	74
13.	Ramahwati	4	4	4	3	3	2	2	2	4	2	3	4	4	3	4	3	4	3	4	3	4	3	3	4	4	3	3	4	93
14.	Raras Dwi Amboro Sari	3	3	3	2	3	2	2	3	3	2	3	3	3	2	3	3	3	2	4	3	3	3	3	3	3	3	3	3	79
15.	Rima Nur Mahanani	3	3	4	3	3	3	3	3	3	2	3	3	4	3	3	3	3	3	3	4	4	3	3	3	3	3	3	4	88
16.	Rini Puspitasari	3	4	4	3	4	4	3	3	4	2	3	4	4	4	4	3	4	3	4	4	3	4	3	4	3	2	3	4	97

No.	Name	STATEMENT NUMBER																												Total Score
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	
17.	Rizki Anatasya Cahyani	3	3	3	3	3	2	3	3	4	3	3	3	3	3	4	3	3	4	3	2	3	3	3	3	3	3	3	4	86
18.	Romala Sagita	3	4	4	3	4	3	2	3	3	2	2	4	3	3	4	4	3	4	4	4	4	4	4	4	4	4	4	4	98
19.	Sarasila Rasita Dewanty	3	3	3	3	2	2	3	3	3	2	3	3	3	3	4	4	3	2	4	3	2	4	3	4	3	4	1	4	84
20.	Sasa Novitawati	3	4	3	4	3	2	2	2	3	2	3	4	3	4	3	4	4	4	3	3	2	3	3	4	2	3	3	4	87
21.	Septiana Nur Indrasari	3	3	4	3	4	4	3	3	3	2	3	4	4	4	4	3	3	3	4	4	3	3	4	3	3	3	4	4	95
22.	Shafira Regita Hapsari	3	3	4	3	3	2	2	2	2	3	3	3	3	2	4	4	3	3	4	4	4	3	3	4	3	4	3	4	88
23.	Shelvania Nirmalasari	3	3	3	3	2	2	3	3	3	2	2	3	3	2	4	3	4	3	3	3	4	3	3	4	3	3	3	4	84
24.	Sholekhah Hana Pratiwi	3	4	4	4	4	3	2	3	3	2	2	3	3	3	4	4	4	4	4	4	4	4	3	4	4	4	3	4	97
25.	Sofia Salsabiela	3	3	3	3	3	3	4	3	4	3	3	3	3	3	3	3	3	2	4	3	4	3	3	4	2	3	2	4	87
26.	Sri Nurhayati	4	3	4	3	3	3	2	3	2	2	2	3	3	3	3	3	3	3	4	3	3	3	3	4	2	3	3	4	84
27.	Syalita Hilda Salsabila	3	3	3	3	3	2	3	3	3	2	3	3	3	3	4	4	4	3	4	3	4	3	3	4	3	4	3	4	90
28.	Tri Ratna Handayani P.	3	3	3	3	3	3	3	3	4	2	3	3	3	3	4	3	4	3	4	3	3	4	3	4	3	3	3	4	90
29.	Vibulla Rai'ah K. D.	3	4	4	4	4	3	3	4	4	4	4	4	4	3	4	4	3	4	4	4	2	4	4	4	2	4	4	4	103
30.	Wahyu Putri W.	4	4	3	3	3	3	3	3	3	3	3	4	3	3	3	4	4	3	4	3	3	3	4	4	3	3	3	4	93
31.	Wulan Kusuma Wardani	4	3	3	4	3	3	4	3	3	2	3	3	3	3	3	3	3	3	3	4	3	3	3	4	4	3	3	4	90
32.	Yiping	3	4	4	3	3	2	3	3	3	1	4	3	3	3	4	4	4	3	4	3	4	4	2	3	3	3	4	4	91
Total		101	105	112	100	98	86	85	93	100	73	91	103	103	91	114	110	114	96	120	106	107	106	98	121	95	98	97	126	2849
Percentage of Each Statement		78.91	82.03	87.50	78.13	76.56	67.19	66.41	72.66	78.13	57.03	71.09	80.47	80.47	71.09	89.06	85.94	89.06	75.00	93.75	82.81	83.59	82.81	76.56	94.53	74.22	76.56	75.78	98.44	79.49

Percentage of students' learning motivation score before use of "The Company" board game:

$$\begin{aligned} &= \frac{\text{learning motivation score}}{\text{maximum score}} \times 100\% \\ &= \frac{2849}{32 \times 4 \times 28} \times 100\% \\ &= 79,49\% \end{aligned}$$

Appendix 5c. Recapitulation of Students' Learning Motivation Questionnaires After Use of Media

**RECAPITULATION OF STUDENTS' LEARNING MOTIVATION QUESTIONNAIRES OF CLASS X AKKL 2
AFTER USE OF "THE COMPANY" BOARD GAME**

No.	Name	STATEMENT NUMBER																												Total Score
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	
1.	Irma Wiyati Putri	4	4	4	4	3	3	3	3	4	3	3	4	4	4	4	4	4	4	4	4	3	4	3	4	3	4	4	4	103
2.	Khania Putri Wardaya	4	3	3	4	3	3	3	3	3	3	3	4	3	3	3	3	4	4	3	3	3	3	3	4	3	3	4	3	91
3.	Laila Nur Auliani	4	3	4	3	3	3	3	4	3	2	2	3	4	3	4	4	4	4	3	3	3	3	3	4	3	3	4	4	93
4.	Leni Ristantyana	3	4	4	3	3	4	3	4	4	3	3	4	4	3	4	4	4	3	4	4	4	3	3	4	4	4	3	4	101
5.	Marizcka Sitta Wijaya	3	4	3	4	3	4	3	3	3	3	3	4	3	3	4	3	3	3	3	3	3	3	3	4	4	4	3	4	93
6.	Nadia Melati Putri	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	4	3	4	3	3	3	3	4	4	3	4	4	90
7.	Nastiti Anisa Putri	3	3	3	3	3	3	3	3	3	2	3	3	3	2	3	3	3	3	3	3	3	3	3	3	3	3	3	3	82
8.	Neni Kumalasari	4	4	4	4	3	3	3	4	3	3	3	4	4	3	4	4	3	3	4	4	3	4	3	4	3	3	3	4	98
9.	Norsalamah	3	3	4	4	3	4	2	3	4	3	3	4	4	3	4	4	3	4	4	4	4	3	4	4	2	4	4	4	99
10.	Oktavia Rahmaningrum	3	4	4	4	4	3	1	4	3	3	3	3	3	4	4	4	4	3	4	4	4	4	4	4	3	4	4	4	100
11.	Pramudya K.	4	3	4	4	3	3	2	3	4	2	3	4	3	3	3	3	4	3	3	3	4	3	3	3	3	3	3	4	90
12.	Putri Yuniar	3	3	3	3	2	2	2	2	2	2	3	3	3	2	3	4	4	2	4	3	4	3	2	4	4	3	4	4	83
13.	Ramahwati	4	4	3	3	3	4	2	3	4	2	4	4	4	3	4	3	4	4	3	4	4	3	4	4	3	3	4	4	98
14.	Raras Dwi Amboro Sari	3	3	3	3	3	3	3	3	3	2	3	3	3	2	3	3	3	2	4	3	3	3	3	3	4	4	4	4	86
15.	Rima Nur Mahanani	3	3	4	3	3	2	2	3	3	2	3	4	4	3	3	4	3	4	3	4	4	4	4	4	3	3	4	4	93
16.	Rini Puspitasari	4	3	4	4	4	4	3	3	4	2	3	4	4	4	4	4	4	3	4	4	4	4	4	4	3	3	3	4	102

No.	Name	STATEMENT NUMBER																												Total Score
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	
17.	Rizki Anatasya Cahyani	4	3	3	3	3	3	3	3	4	3	3	3	3	3	4	4	3	3	4	3	3	3	3	4	3	3	3	4	91
18.	Romala Sagita	4	4	4	4	4	3	3	3	4	2	3	4	4	3	4	4	4	4	4	4	3	4	3	4	3	4	4	4	102
19.	Sarasila Rasita Dewanty	3	3	4	3	3	3	3	3	4	3	3	3	3	3	4	3	3	3	4	4	4	3	3	3	3	3	3	4	91
20.	Sasa Novitawati	3	4	3	3	3	4	2	3	3	2	3	4	3	3	4	4	4	4	3	4	4	4	3	4	2	3	3	4	93
21.	Septiana Nur Indrasari	3	3	4	4	4	4	3	3	4	2	3	4	4	4	4	3	4	4	4	3	3	4	4	4	3	3	4	4	100
22.	Shafira Regita Hapsari	3	3	4	4	3	2	3	2	4	3	3	3	4	3	4	3	4	4	3	3	4	3	3	4	3	3	3	4	92
23.	Shelvania Nirmalasari	3	3	3	3	3	2	3	2	3	2	3	4	3	2	4	4	3	4	3	3	3	3	3	4	2	4	4	4	87
24.	Sholekhah Hana Pratiwi	3	4	4	4	4	3	1	4	3	3	3	3	3	4	4	4	4	4	4	4	4	4	4	4	4	3	4	4	101
25.	Sofia Salsabiela	3	3	4	3	3	3	3	3	4	3	3	3	3	3	4	3	3	3	4	4	4	3	3	3	3	3	3	4	91
26.	Sri Nurhayati	3	3	4	3	3	3	3	3	3	3	3	4	4	3	4	3	3	3	4	3	3	3	3	4	3	3	3	4	91
27.	Syalita Hilda Salsabila	3	3	3	3	3	3	3	3	3	3	3	3	3	3	4	4	4	4	4	3	4	3	3	4	3	4	4	4	94
28.	Tri Ratna Handayani P.	4	3	3	3	4	3	3	3	4	2	3	4	4	3	4	4	4	3	3	3	3	3	3	4	3	3	3	4	93
29.	Vibulla Rai'ah K. D.	4	4	4	4	3	4	4	3	4	4	4	4	4	3	4	4	4	4	4	4	3	4	4	4	3	4	4	4	107
30.	Wahyu Putri W.	4	4	4	4	3	3	4	3	3	3	3	4	3	4	3	4	3	3	3	4	3	3	4	4	3	3	3	4	96
31.	Wulan Kusuma Wardani	4	3	4	3	4	3	4	3	3	3	3	3	3	3	4	4	3	3	4	4	3	3	3	4	4	3	3	4	95
32.	Yiping	3	4	3	4	2	2	4	3	3	2	3	3	3	4	4	4	4	3	4	4	4	4	3	4	4	4	4	4	97
Total		109	108	115	111	101	99	90	98	109	83	97	114	110	99	120	116	115	108	116	113	111	107	104	123	100	108	113	126	3023
Percentage of Each Statement		85.16	84.38	89.84	86.72	78.91	77.34	70.31	76.56	85.16	64.84	75.78	89.06	85.94	77.34	93.75	90.63	89.84	84.38	90.63	88.28	86.72	83.59	81.25	96.09	78.13	84.38	88.28	98.44	84.35

Percentage of students' learning motivation score after use of "The Company" board game:

$$\begin{aligned} &= \frac{\text{learning motivation score}}{\text{maximum score}} \times 100\% \\ &= \frac{3023}{32 \times 4 \times 28} \times 100\% \\ &= 84,35\% \end{aligned}$$

Appendix 5d. Recapitulation of Students' Learning Motivation on Each Aspect Measured

A. Liveliness Aspect

NO	NAME	BEFORE						AFTER					
		3	4	5	6	8	Total	3	4	5	6	8	Total
1	Irma Wiyati Putri	4	4	3	2	3	16	4	4	3	3	3	17
2	Khania Putri Wardaya	3	3	3	3	3	15	3	4	3	3	3	16
3	Laila Nur Auliani	4	3	3	2	4	16	4	3	3	3	4	17
4	Leni Ristantyana	4	3	3	4	4	18	4	3	3	4	4	18
5	Marizcka Sitta Wijaya	3	3	3	3	3	15	3	4	3	4	3	17
6	Nadia Melati Putri	4	3	4	3	3	17	3	3	3	3	3	15
7	Nastiti Anisa Putri	3	3	2	2	2	12	3	3	3	3	3	15
8	Neni Kumalasari	4	3	3	3	3	16	4	4	3	3	4	18
9	Norsalamah	4	4	3	4	3	18	4	4	3	4	3	18
10	Oktavia Rahmaningrum	3	3	3	2	3	14	4	4	4	3	4	19
11	Pramudya Kusumawardhani	3	3	3	3	2	14	4	4	3	3	3	17
12	Putri Yuniar	3	2	2	2	2	11	3	3	2	2	2	12
13	Ramahwati	4	3	3	2	2	14	3	3	3	4	3	16
14	Raras Dwi Amboro Sari	3	2	3	2	3	13	3	3	3	3	3	15
15	Rima Nur Mahanani	4	3	3	3	3	16	4	3	3	2	3	15
16	Rini Puspitasari	4	3	4	4	3	18	4	4	4	4	3	19
17	Rizki Anatasya Cahyani	3	3	3	2	3	14	3	3	3	3	3	15
18	Romala Sagita	4	3	4	3	3	17	4	4	4	3	3	18
19	Sarasila Rasita Dewanty	3	3	2	2	3	13	4	3	3	3	3	16
20	Sasa Novitawati	3	4	3	2	2	14	3	3	3	4	3	16
21	Septiana Nur Indrasari	4	3	4	4	3	18	4	4	4	4	3	19
22	Shafira Regita Hapsari	4	3	3	2	2	14	4	4	3	2	2	15
23	Shelvania Nirmalasari	3	3	2	2	3	13	3	3	3	2	2	13
24	Sholekhah Hana Pratiwi	4	4	4	3	3	18	4	4	4	3	4	19
25	Sofia Salsabiela	3	3	3	3	3	15	4	3	3	3	3	16
26	Sri Nurhayati	4	3	3	3	3	16	4	3	3	3	3	16
27	Syalita Hilda Salsabila	3	3	3	2	3	14	3	3	3	3	3	15
28	Tri Ratna Handayani Pamungkas	3	3	3	3	3	15	3	3	4	3	3	16
29	Vibulla Rai'ah Kammila Dewwi	4	4	4	3	4	19	4	4	3	4	3	18
30	Wahyu Putri Widyaningrum	3	3	3	3	3	15	4	4	3	3	3	17

NO	NAME	BEFORE						AFTER					
		3	4	5	6	8	Total	3	4	5	6	8	Total
31	Wulan Kusuma Wardani	3	4	3	3	3	16	4	3	4	3	3	17
32	Yiping	4	3	3	2	3	15	3	4	2	2	3	14
	Total	112	100	98	86	93	489	115	111	101	99	98	524
	Average Score	87.50	78.13	76.56	67.19	72.66	76.41	89.84	86.72	78.91	77.34	76.56	81.88

B. Persistence Aspect

NO	NAME	BEFORE							AFTER						
		7	9	12	15	16	20	Total	7	9	12	15	16	20	Total
1	Irma Wiyati Putri	3	3	4	4	4	4	22	3	4	4	4	4	4	23
2	Khania Putri Wardaya	3	3	3	3	3	3	18	3	3	4	3	3	3	19
3	Laila Nur Auliani	2	4	3	3	3	3	18	3	3	3	4	4	3	20
4	Leni Ristantyana	3	4	3	4	3	3	20	3	4	4	4	4	4	23
5	Marizcka Sitta Wijaya	2	3	3	3	3	3	17	3	3	4	4	3	3	20
6	Nadia Melati Putri	2	3	3	3	3	3	17	3	3	3	3	3	3	18
7	Nastiti Anisa Putri	2	2	2	3	3	3	15	3	3	3	3	3	3	18
8	Neni Kumalasari	3	3	3	4	4	4	21	3	3	4	4	4	4	22
9	Norsalamah	3	3	4	4	4	3	21	2	4	4	4	4	4	22
10	Oktavia Rahmaningrum	3	3	3	4	3	3	19	1	3	3	4	4	4	19
11	Pramudya Kusumawardhani	2	3	3	4	3	3	18	2	4	4	3	3	3	19
12	Putri Yuniar	2	2	2	3	4	3	16	2	2	3	3	4	3	17
13	Ramahwati	2	4	4	4	3	3	20	2	4	4	4	3	4	21
14	Raras Dwi Amboro Sari	2	3	3	3	3	3	17	3	3	3	3	3	3	18
15	Rima Nur Mahanani	3	3	3	3	3	4	19	2	3	4	3	4	4	20
16	Rini Puspitasari	3	4	4	4	3	4	22	3	4	4	4	4	4	23
17	Rizki Anatasya Cahyani	3	4	3	3	4	3	20	3	4	3	4	4	3	21
18	Romala Sagita	2	3	4	4	4	4	21	3	4	4	4	4	4	23
19	Sarasila Rasita Dewanty	3	3	3	4	4	3	20	3	4	3	4	3	4	21
20	Sasa Novitawati	2	3	4	3	4	3	19	2	3	4	4	4	4	21
21	Septiana Nur Indrasari	3	3	4	4	3	4	21	3	4	4	4	3	3	21
22	Shafira Regita Hapsari	2	2	3	4	4	4	19	3	4	3	4	3	3	20
23	Shelvania Nirmalasari	3	3	3	4	3	3	19	3	3	4	4	4	3	21
24	Sholekhah Hana Pratiwi	2	3	3	4	4	4	20	1	3	3	4	4	4	19
25	Sofia Salsabiela	4	4	3	3	3	3	20	3	4	3	4	3	4	21
26	Sri Nurhayati	2	2	3	3	3	3	16	3	3	4	4	3	3	20
27	Syalita Hilda Salsabila	3	3	3	4	4	3	20	3	3	3	4	4	3	20
28	Tri Ratna Handayani Pamungkas	3	4	3	4	3	3	20	3	4	4	4	4	3	22
29	Vibulla Rai'ah Kammila Dewwi	3	4	4	4	4	4	23	4	4	4	4	4	4	24
30	Wahyu Putri Widyaningrum	3	3	4	3	4	3	20	4	3	4	3	4	4	22

NO	NAME	BEFORE							AFTER						
		7	9	12	15	16	20	Total	7	9	12	15	16	20	Total
31	Wulan Kusuma Wardani	4	3	3	3	3	4	20	4	3	3	4	4	4	22
32	Yiping	3	3	3	4	4	3	20	4	3	3	4	4	4	22
	Total	85	100	103	114	110	106	618	90	109	114	120	116	113	662
	Average Score	66.41	78.13	80.47	89.06	85.94	82.81	80.47	70.31	85.16	89.06	93.75	90.63	88.28	86.20

C. Attention Aspect

NO	NAME	BEFORE					AFTER				
		1	2	13	17	Total	1	2	13	17	Total
1	Irma Wiyati Putri	3	4	4	4	15	4	4	4	4	16
2	Khania Putri Wardaya	3	3	3	4	13	4	3	3	4	14
3	Laila Nur Auliani	4	3	3	4	14	4	3	4	4	15
4	Leni Ristantyana	4	3	3	4	14	3	4	4	4	15
5	Marizcka Sitta Wijaya	3	4	3	3	13	3	4	3	3	13
6	Nadia Melati Putri	3	3	3	4	13	3	3	3	4	13
7	Nastiti Anisa Putri	3	3	3	3	12	3	3	3	3	12
8	Neni Kumalasari	3	3	4	4	14	4	4	4	3	15
9	Norsalamah	3	3	3	4	13	3	3	4	3	13
10	Oktavia Rahmaningrum	3	3	4	4	14	3	4	3	4	14
11	Pramudya Kusumawardhani	3	3	3	3	12	4	3	3	4	14
12	Putri Yuniar	2	2	2	4	10	3	3	3	4	13
13	Ramahwati	4	4	4	4	16	4	4	4	4	16
14	Raras Dwi Amboro Sari	3	3	3	3	12	3	3	3	3	12
15	Rima Nur Mahanani	3	3	4	3	13	3	3	4	3	13
16	Rini Puspitasari	3	4	4	4	15	4	3	4	4	15
17	Rizki Anatasya Cahyani	3	3	3	3	12	4	3	3	3	13
18	Romala Sagita	3	4	3	3	13	4	4	4	4	16
19	Sarasila Rasita Dewanty	3	3	3	3	12	3	3	3	3	12
20	Sasa Novitawati	3	4	3	4	14	3	4	3	4	14
21	Septiana Nur Indrasari	3	3	4	3	13	3	3	4	4	14
22	Shafira Regita Hapsari	3	3	3	3	12	3	3	4	4	14
23	Shelvania Nirmalasari	3	3	3	4	13	3	3	3	3	12
24	Sholekhah Hana Pratiwi	3	4	3	4	14	3	4	3	4	14
25	Sofia Salsabiela	3	3	3	3	12	3	3	3	3	12
26	Sri Nurhayati	4	3	3	3	13	3	3	4	3	13
27	Syalita Hilda Salsabila	3	3	3	4	13	3	3	3	4	13
28	Tri Ratna Handayani Pamungkas	3	3	3	4	13	4	3	4	4	15
29	Vibulla Rai'ah Kammila Dewwi	3	4	4	3	14	4	4	4	4	16
30	Wahyu Putri Widyaningrum	4	4	3	4	15	4	4	3	3	14

NO	NAME	BEFORE					AFTER				
		1	2	13	17	Total	1	2	13	17	Total
31	Wulan Kusuma Wardani	4	3	3	3	13	4	3	3	3	13
32	Yiping	3	4	3	4	14	3	4	3	4	14
	Total	101	105	103	114	423	109	108	110	115	442
	Average Score	78.91	82.03	80.47	89.06	82.62	85.16	84.38	85.94	89.84	86.33

D. Participation Aspect

NO	NAME	BEFORE			AFTER		
		10	11	Total	10	11	Total
1	Irma Wiyati Putri	3	3	6	3	3	6
2	Khania Putri Wardaya	3	3	6	3	3	6
3	Laila Nur Auliani	2	2	4	2	2	4
4	Leni Ristantyana	3	3	6	3	3	6
5	Marizcka Sitta Wijaya	2	3	5	3	3	6
6	Nadia Melati Putri	2	2	4	3	3	6
7	Nastiti Anisa Putri	2	2	4	2	3	5
8	Neni Kumalasari	3	3	6	3	3	6
9	Norsalamah	2	3	5	3	3	6
10	Oktavia Rahmaningrum	3	3	6	3	3	6
11	Pramudya Kusumawardhani	2	3	5	2	3	5
12	Putri Yuniar	1	3	4	2	3	5
13	Ramahwati	2	3	5	2	4	6
14	Raras Dwi Amboro Sari	2	3	5	2	3	5
15	Rima Nur Mahanani	2	3	5	2	3	5
16	Rini Puspitasari	2	3	5	2	3	5
17	Rizki Anatasya Cahyani	3	3	6	3	3	6
18	Romala Sagita	2	2	4	2	3	5
19	Sarasila Rasita Dewanty	2	3	5	3	3	6
20	Sasa Novitawati	2	3	5	2	3	5
21	Septiana Nur Indrasari	2	3	5	2	3	5
22	Shafira Regita Hapsari	3	3	6	3	3	6
23	Shelvania Nirmalasari	2	2	4	2	3	5
24	Sholekhah Hana Pratiwi	2	2	4	3	3	6
25	Sofia Salsabiela	3	3	6	3	3	6
26	Sri Nurhayati	2	2	4	3	3	6
27	Syalita Hilda Salsabila	2	3	5	3	3	6
28	Tri Ratna Handayani Pamungkas	2	3	5	2	3	5
29	Vibulla Rai'ah Kammila Dewwi	4	4	8	4	4	8
30	Wahyu Putri Widyaningrum	3	3	6	3	3	6

NO	NAME	BEFORE			AFTER		
		10	11	Total	10	11	Total
31	Wulan Kusuma Wardani	2	3	5	3	3	6
32	Yiping	1	4	5	2	3	5
	Total	73	91	164	83	97	180
	Average Score	57.03	71.09	64.06	64.84	75.78	70.31

E. Interest Aspect

NO	NAME	BEFORE								AFTER							
		14	18	22	23	25	26	27	Total	14	18	22	23	25	26	27	Total
1	Irma Wiyati Putri	4	3	4	3	3	3	3	23	4	4	4	3	3	4	4	26
2	Khania Putri Wardaya	3	3	3	3	3	3	3	21	3	4	3	3	3	3	4	23
3	Laila Nur Auliani	3	4	3	3	3	3	3	22	3	4	3	3	3	3	4	23
4	Leni Ristantyana	3	3	3	3	3	3	3	21	3	3	3	3	4	4	3	23
5	Marizcka Sitta Wijaya	3	3	3	3	3	2	3	20	3	3	3	3	4	4	3	23
6	Nadia Melati Putri	2	3	3	3	2	3	3	19	3	3	3	3	4	3	4	23
7	Nastiti Anisa Putri	2	2	3	2	2	3	3	17	2	3	3	3	3	3	3	20
8	Neni Kumalasari	2	3	4	3	3	2	2	19	3	3	4	3	3	3	3	22
9	Norsalamah	3	3	4	4	3	3	3	23	3	4	3	4	2	4	4	24
10	Oktavia Rahmaningrum	2	3	3	3	3	3	3	20	4	3	4	4	3	4	4	26
11	Pramudya K	3	3	3	3	4	2	4	22	3	3	3	3	3	3	3	21
12	Putri Yuniar	1	2	3	2	3	3	3	17	2	2	3	2	4	3	4	20
13	Ramahwati	3	3	3	3	4	3	3	22	3	4	3	4	3	3	4	24
14	Raras Dwi Amboro Sari	2	2	3	3	3	3	3	19	2	2	3	3	4	4	4	22
15	Rima Nur Mahanani	3	3	3	3	3	3	3	21	3	4	4	4	3	3	4	25
16	Rini Puspitasari	4	3	4	3	3	2	3	22	4	3	4	4	3	3	3	24
17	Rizki Anatasya Cahyani	3	3	3	3	3	3	3	21	3	3	3	3	3	3	3	21
18	Romala Sagita	3	4	4	4	4	4	4	27	3	4	4	3	3	4	4	25
19	Sarasila Rasita Dewanty	3	2	4	3	3	4	1	20	3	3	3	3	3	3	3	21
20	Sasa Novitawati	4	4	3	3	2	3	3	22	3	4	4	3	2	3	3	22
21	Septiana Nur Indrasari	4	3	3	4	3	3	4	24	4	4	4	4	3	3	4	26
22	Shafira Regita Hapsari	2	3	3	3	3	4	3	21	3	4	3	3	3	3	3	22
23	Shelvania Nirmalasari	2	3	3	3	3	3	3	20	2	4	3	3	2	4	4	22
24	Sholekhah Hana Pratiwi	3	4	4	3	4	4	3	25	4	4	4	4	3	4	4	27
25	Sofia Salsabiela	3	2	3	3	2	3	2	18	3	3	3	3	3	3	3	21
26	Sri Nurhayati	3	3	3	3	2	3	3	20	3	3	3	3	3	3	3	21
27	Syalita Hilda Salsabila	3	3	3	3	3	4	3	22	3	4	3	3	3	4	4	24
28	Tri Ratna Handayani P	3	3	4	3	3	3	3	22	3	3	3	3	3	3	3	21
29	Vibulla Rai'ah Kammila D	3	4	4	4	2	4	4	25	3	4	4	4	3	4	4	26
30	Wahyu Putri W	3	3	3	4	3	3	3	22	4	3	3	4	3	3	3	23

NO	NAME	BEFORE								AFTER							
		14	18	22	23	25	26	27	Total	14	18	22	23	25	26	27	Total
31	Wulan Kusuma Wardani	3	3	3	3	4	3	3	22	3	3	3	3	4	3	3	22
32	Yiping	3	3	4	2	3	3	4	22	4	3	4	3	4	4	4	26
	Total	91	96	106	98	95	98	97	681	99	108	107	104	100	108	113	739
	Average Score	71.09	75.00	82.81	76.56	74.22	76.56	75.78	76.00	77.34	84.38	83.59	81.25	78.13	84.38	88.28	82.48

F. Achievement Aspect

NO	NAME	BEFORE					AFTER				
		19	21	24	28	Total	19	21	24	28	Total
1	Irma Wiyati Putri	4	4	4	4	16	4	3	4	4	15
2	Khania Putri Wardaya	3	3	3	4	13	3	3	4	3	13
3	Laila Nur Auliani	3	4	4	4	15	3	3	4	4	14
4	Leni Ristantyana	4	3	4	4	15	4	4	4	4	16
5	Marizcka Sitta Wijaya	3	3	4	4	14	3	3	4	4	14
6	Nadia Melati Putri	4	3	4	4	15	4	3	4	4	15
7	Nastiti Anisa Putri	4	3	3	3	13	3	3	3	3	12
8	Neni Kumalasari	4	4	4	4	16	4	3	4	4	15
9	Norsalamah	3	4	4	4	15	4	4	4	4	16
10	Oktavia Rahmaningrum	4	4	4	4	16	4	4	4	4	16
11	Pramudya Kusumawardhani	4	3	4	4	15	3	4	3	4	14
12	Putri Yuniar	4	4	4	4	16	4	4	4	4	16
13	Ramahwati	4	4	4	4	16	3	4	4	4	15
14	Raras Dwi Amboro Sari	4	3	3	3	13	4	3	3	4	14
15	Rima Nur Mahanani	3	4	3	4	14	3	4	4	4	15
16	Rini Puspitasari	4	3	4	4	15	4	4	4	4	16
17	Rizki Anatasya Cahyani	4	2	3	4	13	4	3	4	4	15
18	Romala Sagita	4	4	4	4	16	4	3	4	4	15
19	Sarasila Rasita Dewanty	4	2	4	4	14	4	4	3	4	15
20	Sasa Novitawati	3	2	4	4	13	3	4	4	4	15
21	Septiana Nur Indrasari	4	3	3	4	14	4	3	4	4	15
22	Shafira Regita Hapsari	4	4	4	4	16	3	4	4	4	15
23	Shelvania Nirmalasari	3	4	4	4	15	3	3	4	4	14
24	Sholekhah Hana Pratiwi	4	4	4	4	16	4	4	4	4	16
25	Sofia Salsabiela	4	4	4	4	16	4	4	3	4	15
26	Sri Nurhayati	4	3	4	4	15	4	3	4	4	15
27	Syalita Hilda Salsabila	4	4	4	4	16	4	4	4	4	16
28	Tri Ratna Handayani Pamungkas	4	3	4	4	15	3	3	4	4	14
29	Vibulla Rai'ah Kammila Dewwi	4	2	4	4	14	4	3	4	4	15
30	Wahyu Putri Widyaningrum	4	3	4	4	15	3	3	4	4	14

NO	NAME	BEFORE					AFTER				
		19	21	24	28	Total	19	21	24	28	Total
31	Wulan Kusuma Wardani	3	3	4	4	14	4	3	4	4	15
32	Yiping	4	4	3	4	15	4	4	4	4	16
	Total	120	107	121	126	474	116	111	123	126	476
	Average Score	93.75	83.59	94.53	98.44	92.58	90.63	86.72	96.09	98.44	92.97

Appendix 5e. Paired Sample T-Test Result of Students' Learning Motivation

T-Test

Paired Samples Statistics

		Mean	N	Std. Deviation	Std. Error Mean
Pair 1	MB_Sesudah	94,4688	32	5,89141	1,04146
	MB_Sebelum	89,0313	32	6,63560	1,17302
Pair 2	Liveliness_A	16,3750	32	1,73670	,30701
	Liveliness_B	15,2813	32	1,93831	,34265
Pair 3	Persistence_A	20,6875	32	1,73089	,30598
	Persistence_B	19,3125	32	1,85677	,32823
Pair 4	Attention_A	13,8125	32	1,25563	,22197
	Attention_B	13,2188	32	1,18415	,20933
Pair 5	Participation_A	5,6250	32	,70711	,12500
	Participation_B	5,1250	32	,90696	,16033
Pair 6	Interest_A	23,0938	32	1,97336	,34884
	Interest_B	21,2813	32	2,20314	,38946
Pair 7	Achievement_A	14,8750	32	,94186	,16650
	Achievement_B	14,8125	32	1,06066	,18750

Paired Samples Correlations

	N	Correlation	Sig.
Pair 1 MB_Sesudah & MB_Sebelum	32	,958	,000
Pair 2 Liveliness_A & Liveliness_B	32	,725	,000
Pair 3 Persistence_A & Persistence_B	32	,844	,000
Pair 4 Attention_A & Attention_B	32	,658	,000
Pair 5 Participation_A & Participation_B	32	,679	,000
Pair 6 Interest_A & Interest_B	32	,684	,000
Pair 7 Achievement_A & Achievement_B	32	,525	,002

Paired Samples Test

		Paired Differences				t	df	Sig. (2-tailed)	
		Mean	Std. Deviation	Std. Error Mean	95% Confidence Interval of the Difference				
					Lower				Upper
Pair 1	MB_Sesudah - MB_Sebelum	5,43750	1,94998	,34471	4,73446	6,14054	15,774	31	,000
Pair 2	Liveliness_A - Liveliness_B	1,09375	1,37628	,24329	,59755	1,58995	4,496	31	,000
Pair 3	Persistence_A - Persistence_B	1,37500	1,00803	,17820	1,01157	1,73843	7,716	31	,000
Pair 4	Attention_A - Attention_B	,59375	1,01153	,17881	,22906	,95844	3,320	31	,002
Pair 5	Participation_A - Participation_B	,50000	,67202	,11880	,25771	,74229	4,209	31	,000
Pair 6	Interest_A - Interest_B	1,81250	1,67404	,29593	1,20894	2,41606	6,125	31	,000
Pair 7	Achievement_A - Achievement_B	,06250	,98169	,17354	-,29144	,41644	,360	31	,721

APPENDIX 6 DOCUMENTATION

- a. Research Permit
- b. Research Certificate
- c. Research Documentation



PEMERINTAH DAERAH DAERAH ISTIMEWA YOGYAKARTA
BADAN KESATUAN BANGSA DAN POLITIK
Jl. Jenderal Sudirman No 5 Yogyakarta – 55233
Telepon : (0274) 551136, 551275, Fax (0274) 551137

Yogyakarta, 16 Januari 2018

Kepada Yth. :

Kepala Dinas Pendidikan
Pemuda Dan Olah Raga
Daerah Istimewa Yogyakarta

Di

YOGYAKARTA

Nomor : 074/0529/Kesbangpol/2017
Perihal : Rekomendasi Penelitian

Memperhatikan surat :

Dari : Wakil Dekan I Fakultas Ekonomi, Universitas Negeri
Yogyakarta
Nomor : 153/UN.34.18/LT/2018
Tanggal : 15 Januari 2018
Perihal : Ijin Penelitian

Setelah mempelajari surat permohonan dan proposal yang diajukan, maka dapat diberikan surat rekomendasi tidak keberatan untuk melaksanakan riset/penelitian dalam rangka penyusunan Tugas Akhir Skripsi dengan judul proposal: **"BOARD GAME 'THE COMPANY' SEBAGAI MEDIA PEMBELAJARAN AKUNTANSI DASAR UNTUK MENINGKATKAN MOTIVASI BELAJAR SISWA X AKKL 2 SMK NEGERI 1 YOGYAKARTA"** kepada :

Nama : IN' AM FAIRUZ AIMAN
NIM : 14803241007
No. HP/Identitas : 082211523047/3471015309960001
Prodi/Jurusan : Pendidikan Akuntansi
Fakultas/PT : Ekonomi, Universitas Negeri Yogyakarta
Lokasi Penelitian : SMK N I Yogyakarta
Waktu Penelitian : 16 Januari 2018 s.d. 31 Maret 2018

Sehubungan dengan maksud tersebut, diharapkan agar pihak yang terkait dapat memberikan bantuan / fasilitas yang dibutuhkan.

Kepada yang bersangkutan diwajibkan :

1. Menghormati dan mentaati peraturan dan tata tertib yang berlaku di wilayah riset/penelitian;
2. Tidak dibenarkan melakukan riset/penelitian yang tidak sesuai atau tidak ada kaitannya dengan judul riset/penelitian dimaksud;
3. Menyerahkan hasil riset/penelitian kepada Badan Kesbangpol DIY selambat-lambatnya 6 bulan setelah penelitian dilaksanakan;
4. Surat rekomendasi ini dapat diperpanjang maksimal 2 (dua) kali dengan menunjukkan surat rekomendasi sebelumnya, paling lambat 7 (tujuh) hari kerja sebelum berakhirnya surat rekomendasi ini.

Rekomendasi Izin Riset/Penelitian ini dinyatakan tidak berlaku, apabila ternyata pemegang tidak mentaati ketentuan tersebut di atas.

Demikian untuk menjadikan maklum.



Tembusan disampaikan Kepada Yth.:

1. Gubernur DIY (sebagai laporan)
2. Wakil Dekan I Fakultas Ekonomi, Universitas Negeri Yogyakarta
3. Yang bersangkutan.



PEMERINTAH DAERAH DAERAH ISTIMEWA YOGYAKARTA
DINAS PENDIDIKAN, PEMUDA, DAN OLAHRAGA

Jalan Cendana No. 9 Yogyakarta, Telepon (0274) 541322, Fax. 541322
web : www.dikpora.jogjaprov.go.id, email : dikpora@jogjaprov.go.id, Kode Pos 55166

Yogyakarta, 19 Januari 2018

Nomor : 070/00713
Lamp : -
Hal : Rekomendasi Penelitian

Kepada Yth.
Kepala SMK N 1 Yogyakarta

Dengan hormat, memperhatikan surat dari Badan Kesatuan Bangsa dan Politik Pemerintah Daerah Daerah Istimewa Yogyakarta nomor: 074/0529/Kesbangpol/2017 tanggal 16 Januari 2018 perihal Rekomendasi Penelitian, kami sampaikan bahwa Dinas Pendidikan, Pemuda, dan Olahraga DIY memberikan ijin rekomendasi penelitian kepada :

Nama : In' Am Fairuz Aiman
NIM : 14803241007
Prodi/Jurusan : Pendidikan Akuntansi
Fakultas : Ekonomi, Universitas Negeri Yogyakarta
Judul : BOARD GAME "THE COMPANY" SEBAGAI MEDIA PEMBELAJARAN AKUNTANSI DASAR UNTUK MENINGKATKAN MOTIVASI BELAJAR SISWA X AKKL 2 SMK NEGERI 1 YOGYAKARTA
Lokasi : SMK N 1 Yogyakarta
Waktu : 16 Januari 2018 s.d 31 Maret 2018

Dengan ketentuan sebagai berikut :

1. Ijin ini hanya dipergunakan untuk keperluan ilmiah, dan pemegang ijin wajib mentaati ketentuan yang berlaku di lokasi penelitian.
2. Ijin yang diberikan dapat dibatalkan sewaktu-waktu apabila pemegang ijin ini tidak memenuhi ketentuan yang berlaku.

Atas perhatian dan kerjasama yang baik, kami menyampaikan terimakasih.



Pidlik Wardaya, SE., M.Pd.
NIP. 19660530 198602 1 002

Tembusan Yth :

1. Kepala Dinas Dikpora DIY
2. Kepala Bidang Dikmenti Dinas Dikpora DIY



**PEMERINTAH DAERAH DAERAH ISTIMEWA YOGYAKARTA
DINAS PENDIDIKAN, PEMUDA, DAN OLAH RAGA
SMK NEGERI 1 YOGYAKARTA**

Jalan Kemetiran Kidul No 35 Yogyakarta Telp (0274) 512148 Fax (0274) 512148
Laman : www.smkn1yoqya.sch.id Email : smkn1yogyakarta@yahoo.com Kode Pos : 55272

SURAT KETERANGAN

Nomor : 070/221

Yang bertanda tangan dibawah ini,

Nama : Dra. Darwestri
NIP : 19580731 198703 2 002
Pangkal/Golongan : Pembina / IV/a
Jabatan : Kepala Sekolah

Dengan ini menerangkan bahwa mahasiswa,

Nama : In'am Fairuz Aiman
NIM : 14803241007
Program Studi : Pendidikan Akuntansi
Fakultas : Ekonomi
Perguruan Tinggi : Universitas Negeri Yogyakarta

Telah melaksanakan kegiatan penelitian di SMK Negeri 1 Yogyakarta pada tanggal 12 sampai dengan 23 Februari 2018

Untuk memenuhi Tugas Akhir Skripsi dengan judul : **"THE DEVELOPMENT OF "THE COMPANY" BOARD GAME AS A LEARNING MEDIA OF BASIC ACCOUNTING TO IMPROVE STUDENTS' LEARNING MOTIVATION OF CLASS X AKKL 2 SMK NEGERI 1 YOGYAKARTA"**

Demikian surat keterangan ini dibuat untuk dapat dipergunakan sebagai mana mestinya.

Yogyakarta, 22 Februari 2018

Kepala Sekolah



Dra. Darwestri

NIP 19580731 198703 2 002

Appendix 6c. Research Documentation

Field Trial in Class X AKKL 1 SMK Negeri 1 Yogyakarta



Product Implementation Test in Class X AKKL 2 SMK Negeri 1 Yogyakarta



